Rotterdam Boston

Boston

~~[illegible]~~

Memorandum Book

Boston Massachusetts

Rotterdam ~~[illegible]~~

Memorandum

Book

R

May 1801

Memorial

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Rand

Correspondence

Boston Massachusetts 1st May 1801

D

Darling D David

Merchan

Sales

Sales

5/8

Boston May 28 1801

Boston Massachusetts 1 May 1801

Expence — Dr to Cash			
Paid for Mem: Book . .			37
Cash Dr to Sundry Accts			
Notes Receiveable			
Recd of Edw. Edy Junr for his Note	1098.37		
Interest Acct			
Recd Interest on the above Note	2. 1	1100	38
Invoice No 43 — Drs to Cash			
Paid Weighing Iron . .			88
Notes Receiveable — Dr to Invoice No 43			
For Oziel Wilkinsons Note payable on demand with Interest			
295 ½ bars of Iron Wg Ton C q lb 5. 2. 3. 24. a 36/		617	77
Invoice No 44 — Dr to Cash			
Paid labor on Cotton " -			12
2			
Dld Capt. Isaac Clark of Invoice No 27			
1 Russian Bed — — — —			
1 — Do — Do Dld Mr Thomas Leach			
Sundry Accts — Dr to Cash			
Merchandise			
ER Paid labour on Hoops . .	44		
Invoice No 44			
Paid labour on Cotton ..	44		88
4			
Expence — Dr to Cash			
paid for Stamps			90
Cash dr to Interest Acct			
For Interest on Cash lent E Edy		2.	21

Boston Massachusetts 4 May 1801

Ent.d May 28

Dr to Cash
Paid Payson & Holbrook for 10 Hogsheads of Sugar

No 14	9.3.14
34	11.3.14
16	9.2.21
36	9.3.14
31	12.1.0
30	11.3.21
35	11.2.14
33	11.2.0
32	9.3.14
15	9.1.7
	107.3.7
	11.2.5

		$	cts
	96.1.2 Net $ cts 11.50	1107	8
	deduct ~~[illegible]~~ 1½ p cent for prompt pay	16	60
		1090	48
	Cash Dr. to Merchandise		
J.F.	Rec.d for 1 bar of Iron Wt. " " 18 lbs — 43/ —	1	15
	Cash Dr. to Invoice No. 41		
J.F.	Rec.d for 2 half boxes Glass 8 by 10 50 feet each —	13	—
	[illegible] Notes Payable Dr to Cash		
	Paid our Note ~~4~~ 1 given to S Blagge for Sugars purchased for Mr E Parsons —	641	29
Ent.d to 7th	~~Paid Cap Church on acct of Freight of Salt as pr Receipt book~~	90	0
	Cash — Dr. to Merchandise		
J.F.	Rec.d for 5 bars of Iron wg 3 q 18 lbs — @ 43/ —	6	52
	5th		
	Cash Dr to James Andrews		
	Rec.d of him in full for Cocoa —	229	3
	Expence — Dr to Cash		
	Paid for 6 lbs Candles —	1	8

Ch. d May 28

Boston Massachusetts May 5 1807

Notes Dr. Notes Payable

For our Note to Payson & Holbrook for 5 Hogsheads & 126 bags of Coffee. payable in 60 days endorsed by E. Parsons. Uns Bank.

39 62

5 Hogshds no. 1. 7. 0. 21
2. 7. 0. 17
3 - 7. 3. 10
4. 6. 2. 18
5. 6. 2. 4
35. 1. 14 is Nett 3962 lb

Deduct 12 per Cent for Tare 475
3487

126 bags ditto | Containing 12076
15563 a 23½ - 3657 30

Charles Sigourney — Dr to Merchandise
48 bars and 1 bundle Iron Wg 12. 1. 9 a 42/- 86 31

Cash Dr. to Notes Payable
Recd at Massachusetts bank for our Note dated the 4th inst " " " — " } 3000 0

~~Int Acct~~ Dr. to Cash
Paid discount on our Note at Massts Bank for 3000 $ " " " " " } 16 50

Dexter & David Dana. Dr. to Merchandise
For 2 boxes of White Havannah Sugar
4. 1. 1. 63 payable 60 days
4. 0. 6. 51
8. 1. 7. 114 ~~6, lb~~
Tare 1. 0. 2
7. 1. 2 - a 17 $ — 123 55

Adventure No. 1 Dr. to Profit & Loss
For amount gained on Adventure — 49 1

Joseph Howland — Dr to Cash
Paid him on acct for receipt book - 300 0

Boston Massachusetts May 6 1801

Expence — Dr to Cash Paid for Stamps	1	50
Dr to Cash Paid Weighing Sugars	4	
Recd into Store May 5 - 1801 Invoice No 46 Dr to Cash Paid labour on Brandy	..	20
Dld Mr Walker pr Invoice No 25 2 Pieces Ravens Duck on acct of Mr Eben Parsons —		
Expence — Dr to Cash Paid for a Proof Glass & a list of Names	–	37
Isaac Foster — Dr to Cash Paid him on account pr receipt book	50	..
Cash — Dr to Invoice No 19 55 5 bars of Iron Wg 2.3.8 a 41/ —	19	29
Sundry Accts Drs to Cash Seth Russell & Sons For Cash sent them pr mail in a letter the 8th April being the amount of John Dukes draft on Eben Preble. as pr Check book — 500 — Thayer & Chapman For Cash paid them the 11th April as pr bill filed — 156 . 18	6 56	18
Robt Bourne & J McVickar Dr to Cash Paid Paul Revere's bill for serving a Writ of Replevy on Ship Uncle Toby —	4	9
7th Luther Lincoln Dr to Sundry Accts Cash Paid Joseph Field for the amount of Lincolns bill on Stevens of New York for 1500 — 1485. 0 Interest Acct For discount allowed on the bill . 15	1500	0

Boston Massachusetts May 7. 1807

Recd into Store of Capt William Peckham
6 bales of Cotton to be held subject to the
order of Caleb Greene of New Bedford

Dld pr Order Mr Eben Parsons
two Pieces Ravens Duck of Invoice No 25
for Ship Financier — —

Dld Capt J Webber of Invoice No 39
1 Sheet of Copper Wg 12 lbs @ 3/6 —
~~f~~ on acct of Mr Eben Parsons —

Interest Acct Dr to Cash
Paid discount on renewal of our Note
at Masstt Bank dated 4th Inst 4000 — 22. 0
Paid discount on renewal of our Note
of ~~[illegible]~~ Union Bank amo 7040 Dolls dated 5 Inst 60 days } 10. 40 | 32 = . 40

Cash Dr Thomas Capen
Recd of him in full — 129 — 0

Invoice No 45 Dr to Cash
Paid Capt Church's bill for freight
of 1520 bushels Salt from N Bedford — } 95 0

Merchandise Dr to Cash
Paid Capt Clark's bill for Sugar
2 boxes of White Havanna Sugar
4. 0. 21 Tare 51
4. 0. 10 64
8. 1. 3 115
1. 0. 6 3
118
C 7. 0. 25 @ $16. 50 - 119. 18
1 box brown Sugar
4. 0. 25 - 58
2. 3 - 1
59
3. 2. 22 @ $12. 50 .. 46. 20
165. 38
Deduct Interest 1. 65 | 163 73

Boston Massachusetts May 7 1807

Cash Dr to Notes Receiveable
Recd of Faxon & Lucas for their Note
Endorsed by Silas Penniman an— } 500 0

8th

Cash Dr to Invoice No 46
For 1 Pipe 4th Proof Brandy
124 . 2 . 122 gals a 1.16 — 141 = 52

Invoice No 44 — Dr to Cash
Paid labour on Cotton .. 20

Invoice No 19 — Dr to Cash
Paid Weighing Iron 12

Notes Receiveable Dr to Sundry Accts
For Faxon & Lucas Note dated 6th inst
endorsed by Perez Bryant & Co at 30 days
amount — 200
Cash
Paid for the Note — 195. 0
Interest Acct
For Interest allowed by them — 5. 0 200 . 0

Cash Dr to Merchandise
Recd for 2 bars Iron . 1. 21 — a 43/ 3 . 12

Seth Russell & Sons ~~George D [illegible]~~ — Dr to Sundry Accts
Invoice No 19
For 21 bars of Iron Wg 10.1.4 a 40/ 68.58
Adventure No 2
For 7 bars of Iron Wg 4.3.14 . 40/ 32.50
Cash
For 18 bars of Iron purchased of
Wm Mackay Wg 5.0.3 a 40/ - 33.50 134 58
Sent by Sloop Swallow

Expence — Dr to Cash
Paid labour in Store 71

Boston Massachusetts 9 May 1801

Cash — Dr to Invoice No 41
JF 1 Dutch Oven 1 11

Merchandise — Dr to Cash
Paid labour on Pork — 37

Expence — Dr to Cash
Paid labour cleaning out Store — 10

Cash Dr to Invoice No 39
Recd for 36 Sheets of Copper
Weighing 108 @ 3/6 — 63.0

9

Cash — Dr to Invoice No 43
JF 2 bars of Iron wg 1.0.16 @ 36/ 6 87

Dld Capt Isaac ~~[illegible]~~ Foster pr Order from
Mr Eben Parsons 1 Sheet of Copper
wg 11 lbs a 3/6 Invoice No 39
pr Sloop Stork —

John Wait Dr to Sundry Accts
Notes Receivable
For his Note this day given up 500.0
Interest Acct
For Interest on the above — 2.50 502.50

Sundry Accts Dr to John Wait
Cash
Recd of him — 252.50
Notes Receivable
For his note at 30 days with Int 250 502=50

Cash Dr to Invoice No 46
Recd for 2 pipes brandy
125/1/124 129/2/127 124/127 251 gals @ 116 Cts 291.16
Dedt discount 4.36
286.80

Boston Massachusetts 9th May 1801

J. & N. McVickar & Co. Drs to Cash
Paid postage of letter ——— .17

Seth Russell & Sons Drs to Cash
Paid postage of letter . omitted the 6 Inst. ——— .10

~~Sundry Accts~~ — Drs to Cash
Merchandise
Paid labour on Pork " . 1. 0 — 1. 0
~~[illegible] do~~
~~Joseph Pike~~
~~Paid labour Weighing Sugar " 26~~ — ~~1 26~~

Notes Recd Dr to Joseph Pike
for 2 Hhds of Sugar
10.3.7
10.2.13
Cwt. 21.1.20
Tare 2.1.5
Cwt 19.0.15 Net @ 13$ ——— 248.73
payable in Sixty days

Nath. Bond

Joseph Pike Dr to Sundry Accounts
Cash
Paid advertising Sugars — 1.0
" labor on Sugars ——— .26
1.26
Storage Account
for Storage of Sugars — .67
Commission Acct
for Commissions on Sale of 2 Hhds Sugars — } 6.21 — 8. 14

Joseph Callender Dr to Merchandise
for 2 boxes white Sugars
4.1.9 — 51
3.3.24 - 63
8.1.5 - 114 dolls
Tare 1.0.5 - 3
. 117
7.1.0 net @ 17$ ——— 123. 25
payable in Sixty days

Boston Massachusetts May 11 1801

Isaac Clark — Dr to Invoice No 44

4 Bags of Cotton No 135 - 249
153 - 217
163 . 233
140 - 233

932 a 28 Cents — 260 96

Cash Dr to Notes Receiveable
Recd of Faxon & Lucas for their Note — 490=0

Expence — Dr to Cash
Paid for Quils 1 0

Cash — Dr to Jesse Sumner
Recd of him in full 141 78

Weight of 51 boxes of Sugar purchased of Isaac Clark

B	9
4.0.14.51	4.0.10 65
4.0.21.54	4.0.24 56
4.0.0.60	4.0.14 48
3.3.26.58	4.0.4.62
4.0.24.51	4.2.7.57
4.1.0.60	4.1.5.52
3.3.14.52	3.3.0 54
4.0.26.63	4.0.21.60
4.0.23.58	4.0.22.61
3.3.12.63	4.0.26.54
4.0.3.51	4.0.10.52
4.1.5.58	3.3.0.46
4.0.5.52	3.3.16.53
4.1.7.58	3.3.24.58
4.0.10.60	4.0.0.51
4.0.17.56	4.0.13.53
4.0.13.53	4.0.10.57
3.3.23.53	3.3.26.56
4.0.26.60	4.0.10.50
4.2.3.61	3.3.6.58
4.1.0.60	4.0.24.58
4.0.6.59	86.2.20.1161
4.1.7.51	10.2.23 34 3pr Ct
3.3.1.53	1195
4.0.19.54	74.3.25 .. .. ..
3.3.22.63	
4.0.3.57	
4.0.7.58	
4.0.24.50	
3.3.14.55	

$
74.3.25 .. .. .. a 12.50 - 937.17

123.1.11.1692
15.2.6 50 3pr Ct added
107.3.4 1742 .. .. .. $ a 16.50 - 1778 45

2716.62

Boston Massachusetts May 11 – 1801

Cash — Dr to Merchandise

58 61 bars & 1 bundle of Iron W 20.0.11 – a 42/ | 140 | 69

Dld ~~to~~ ~~[illegible]~~ Simeon Wyman 1 Russian Bed ~~[illegible]~~ pr. order from Isaac Clark — Inv. 27 —

Expenses Dr to Cash
Paid Labour — | " | 34

~~[illegible]~~

Cash Dr to Notes Receivable
Recd of Lawson Dench for his Note — | 733. | 0

Notes Receivable Dr. to Sundy Accts
For Lawson Dench's Note at 30 days dated 11th inst endorsed by Faxon & Lucy — 400 —

Cash
Paid for the Note — 390 —
Interest Acct
For Interest ~~[illegible]~~ allowed by him 16 — | 400 – | 0

Invoice No 35 Dr to Sundy Accts

Cash
Paid truckage — 3. 0
Paid advertising — 1. 50
4 .50
Storage Acct
For Storage — 3. 25
Commission Acct
For Commissions on Sales — 4. 38
Isaac Foster
For Net amount Sales pr acct 163. 13 | 175 | 26

12th
Invoice No 42 Dr to Sundy Accts
Cash
Paid truckage — 40
Commission Acct
For Commissions — 18. 68
John Pettingel
For Net amount Sales pr Acct — 1048. 77 | 1067 | 85

Boston Massachusetts May 12th 1807

Isaac Foster Dr to Cash
Paid him in full —— 13 = 13

Merchandise Dr to Cash
Paid Israel Williams bill for 25 barls
prime Pork — a 18 $ —— } 450. 0

Cash Dr to Notes Receiveable
Recd at Branch Bank for J Bumsteads Note 2028. 78
Recd at do do for E L Boyds Note — 895. 50
Recd at Mass ts Bank for E Edes Sund Note — 1382. 14
$ 4306 .42

Interest acct Dr to Cash
Paid discount on Jeremiah Bumsteads Note — 21. 29
" do on E L Boyds Note 6. 47
= ~~do on E Edes do 6. 96~~ ~~34. 72~~ 27. 76

inspection office

~~Thomas Parsons Dr. to Invoice No. 35 —~~
~~for 1 Coil Cordage Wt. 2. 1. 16 — a $16.67 pr C —~~

Entered July 17

Invoice No 45 Dr to Cash
Paid Cap Jonathan Hollands bill
for freight of 314 hogsheads of Salt by
Schooner Glide — a 50 Cents —— } 157. 0

Eben Parsons Dr to Invoice No 45
For 135 hogsheads Salt out of Sloop Sea Fence
For 314 do out of Schr Glide
449 Hogsheads — a 6 $ .. 2694. —

Robert Waterhouse Dr to Cash
To Cash sent him pr mail May 10th in a letter
from Mr Graham Parsons — 200 ——
Paid for 1 barl Tar —— 3. 75
" 1 barl Pitch —— 5. 75
" 1 barl Turpentine —— 4. 25
" 7 bar Oakum — a 7 $ 49. 0 262. 75

Boston Massachusetts May 12 - 1801

Expence Dr. to Cash
Paid for paper — — — — 62
Paid Postage " " " " " 20

Robert Bowne & J. McVickar Drs. to Cash
Paid John Lowell's Bill for advice
&c relating to Ship Uncle Toby — 61·43

13th

Cash Dr. to Invoice No. 19
58 Recd. for 1 bar of Iron wt. 2q 4lb @ 4 — 3·62

Recd. into Store from Messrs. J & P Holmes
14 bundles of Iron hoops May 11 —

13th

Invoice No. 45 Dr. to Sundry Accts.
Cash
Paid for advertising — 2.50
Paid for hire Tubs to measure Salt — 4. 0
Paid Homers bill Wharfage & Dockage — 5.93
Commission Acct.
For Commissions on Sales — 75.14
Seth Russell & Sons
For Net amount Sales pr. Acct. — 2666.10 2753:67

Bot. of Bixby & Valentine The Note which
we gave to them ~~in~~ for their proportion of Sugar
purchased of Isaac Clark —
pr. Cash amt. of Note — 678.99
Deduct Int. allowed by them. 11.78 667 21

14

Expence Dr. to Cash
Paid Labour in Store — 12

Boston Massachusetts 14 May 1801

Cash Dr to Invoice No 46		
Recd for 1 pipe brandy		
123 1 122 gals @ 1.16 —		141.52
Expence — Dr to Cash		
Paid for — Stamps & Paper —		3.94
Church & Havens Drs to Cash		
Paid I. Bancroft's bill for protesting E. Alley's draft on B. Ireson —	6.25	
" Paid portage on do —	.45	6.70
~~Gorham Parsons Dr to Cash~~		
~~Paid him on acct as pr Receipt —~~		~~[illegible]~~
J & N McVickar of New York		
Drs to Sundry Accts		
Luther Lincoln		
For amount of said Lincoln's draft on Ebenr Stevens of New York payable in 10 days after sight —	1010.0	
Cash		
For 4 Post Notes sent by mail this evening 500 Dollars each }	2000.0	3010-0
Luther Lincoln Dr to Sundry Accts		
Interest acct		
For ~~int~~ discount allowed on bill bot of him for 1010 Doll — 1 p 6 — }	10.0	
Cash		
Paid him —	1000.0	1010=0

Boston Massachusetts May 15 1801

Expence — Dr to Cash
Paid for Bills of Lading & Lock — — 78

J & J Perkins Dr to Invoice No 27
J & J Perkins
1 Piece of brown Sheetings . . . 18 . 18
to Invoice No 41 $
3 half Boxes Glass 8 by 10 — @13 — 19.50 37 50

Notes Receiveable Dr to Sundry Accts
For Daniel Scudder's Note dated 14th May
payable in 60 days Indorsed by Isaac Lucas . 100 —
Cash
Paid for the Note 95 . 0
Interest acct
To Interest allowed by them — 5 — 0 100 . 0

Ent ~~may~~ 15 July 23 forward
~~Paid Joseph & Isaac Perkins on account of Cocoa purchased of them for Mr Eben Parsons~~ } 1000 = 0

Sold J & S Welles of Invoice No 46
Pipes of Brandy
No 1637 . 123 . # 1 — 122
1636 — 124 # 4 — — 126
1650 — 121 . # 1 — — 120

Entd May 30th —

Boston Massachusetts May 16 1801

	Expence — Dr to Cash Paid for Stamps Quill — — —	*1	70
Ent.d	Cash — Dr to Invoice No 44 1 Bag Cotton W.J 233 lbs @ 28 Cents	65	24
	Samuel Bordin — Dr. to Cash paid Abraham Gibson's bill for Iron — —	13	43
Ent.d July 23.d	~~Paid Joseph & Isaac Perkins five hundred Dollars on Account of Cocoa Bot for Mr. Eben Parsons " " " "~~	500	—
	Cash Dr. to Notes Receivable Rec.d of Artemas Murdock on acct of his Note	300	0
	Notes Receivable Dr. to Samuel Borden For Tucker & Thayer's two Note dated the 15th inst one payable in 30 & one in 60 days. in payment for 2 Setts of Exchange sold them amount 900 £s 1/2 pr Cent disct. $95.10	3980	—
	Samuel Borden Dr. to Sundry Accts — " Cash " Paid him on acct as pr receipt book. 2000.0 Commission Acct For our Commissions on Sales of Exchange — 39.80	2039	80
	Cash Dr to Notes receivable Rec.d of Joseph Bacons ~~Note~~ for his Note	451	44
Ad July 23.d	Received of Mr Eben Parsons on account of Cocoa purchased of J & I Perkins —	1000	—
	Notes Receivable Dr to Cash For Lawson Dench's Note at 30 days Endorsed by Joseph Bacon	500	0

Boston Massachusetts May 16th 1807

	Int Cash Dr to Interest Acct Recd of Lawson Dench for Int on his Note —	12	50
18	Cash — Dr to Invoice No 19 Recd for 1 bar of Iron Ct 2. 8 — a 41/ —	3	91
	Isaac Clark — Dr to Cash Paid truckage of Cotton	—	50
	Minturn & Bowne Dr to Cash Paid Elihu Doty's Order in favour of Willm Bryant for half months Pay on board Ship Uncle Toby —	10	0
	Expence — Dr to Cash Paid Postage from London		10
	Seth Russell & Sons — Dr to Cash Paid Mr William Ross Pr order —	250	—
	Joseph Howland — Dr to Cash. Paid his order in favour of William Ross —	200	—
	Cash Dr to Invoice No 9 For amount twice charged —	16	43
	Expence — Dr to Cash Paid labour on Pork Paid do — in Store	—	11 10
	Invoice No 10 Dr to Cash For amount omitted to be charged on settlement of Invoice —		.13
3d July 23	Recd of Mr Eben Parsons on acct of Cocoa purchased of J & J Perkins —	500	0
18	Cash — Dr to Invoice No 34 Recd for 2 bundles hoops Wt 2.0.2. a 33/ —	17	47

Boston Massachusetts May 19 1801

Sundry Accts – Dr. to Cash
Invoice No. 34
Paid weighing hoops " " " ..6
Expence
Paid Labour on Pork " " " ..6
12

Invoice No. 26 Dr. to Cash
For amount omitted to be charged on settlement of Invoice — } — 1.43

Cash – Dr. to Invoice No. 19
J.F. Recd for 9 bars of Iron Wt. 4" 3 .. 21 – @ 41/ – 33.75

Gorham Parsons – Dr to Cash
Paid him 2000 00

Samuel Borden Dr. to Cash
For Interest on Tucker Thayer's Note discounted at Massachusetts bank — } 10.29

~~Cash Dr. to Notes~~ Receivable
Recd at Massachusetts bank for Tucker & Thayer's Note for Saml Borden — } 1990.0

Cash Dr. to Commission Acct
Recd of John Pettingal for Commissions on Sales of 990 £st Exchange on London — } 22.0
20

Cash – Dr. to Invoice No. 43
Recd for 2 bars of Iron wg. .. 3.14 – @ 30/ – $ – 5.25

~~Jonathan~~ of Cape Ann
~~Baker~~ Low – Dr. to Invoice No. 43
c q. lb
Paid for 5½ bars of Iron Wg. 3 . 1 . 24 . @ 34/6 – 19.90

Eben Parsons – Dr. to Cash
Paid Ebenr. Hawes's bill for 444 bushels of ~~Salt~~ Corn Dld on board Schooner hope @ 6/ .. } 444..

Boston Massachusetts May 1807

Cash — D^r to Invoice N° 27
15. 2 Pieces Ravens Duck ... a 13$ 26
Sold Benj^n Conkling 11 March

Cash D^r to Notes Receiveable
Rec^d for our proportion D Scudder Note dated April 16 at 30 days } $ 513 = 92

Sold thomas Clark of Invoice N° 46
1 pipe of Brandy to give a note Payable in 60 Days — 125 - 3
3
Rec^d Note — 122 Gal^s — a $1.16 ... 141 . 52

Sold Haskell & Roberson of Invoice N° 46
1 pipe Brandy to give a note payable in 60 Days — 128 - 3
3
with an endorser — 125 Gal^s — a $1.16 ... 145 —

Merchandise D^r to Notes Payable
For our Note endorsed by Eben Parsons for 6 hogsheads of Sugar bot at Auction
.. 2 hhds — 7 - 10 .. 1 .. 0
8 - 10 . 0 . 14
20 . 1 . 14 - 2 .. 0 . 21 - C 18 .. 0 .. 21 a $9 = 163 . 68
2 D° . — 9 - 11 .. 1 .. 0
10 - 9 . 1 . 14
20 .. 2 . 14 - 2 .. 0 . 24 . C 18 : 1 : 18 a $8.75 161 . 9
2 D° — 11 - 12 .. 3 . 0
12 - 8 .. 1 . 0
21 . 0 . 0 2 .. 1 .. 0 - C 18 . 3 . 0 a 10 . 25 192 . 18
516 . 95

Merchandise D^r to Cash
Paid Joseph Tomlinson's bill for Pork. Viz
" 27 barrels One hog Pork . a 18.50 - 499. 50
" 36 D° of One hog & half . a 17. 50 - 630. 0
" 5 D° of Two hog — a 16. 50 - 82. [illegible] 1212 0

Boston Massachusetts May 20 . 1801

Invoice No 31 — Dr to Cash
Paid truckage of Sugar . . 2/3 . . . 37

Eben Parsons Dr to Sundry Accts
Joseph Field —
For 1380 bushels of Corn — @ 6/ — 1380 . 0
" . Storage of Corn 1 month — 10 . 0
Commission Acct
For our Commissions on Purchasing 17 . 25 | 1407 | 25

Joseph Field Dr to Sundry Accts
Commission Acct
For Commissions on Sales of Corn — 13 . 80
Notes Payable
For our Note at 60 days date
19th inst endorsed by Eben Parsons
Payable in 60 days — — — } 1376 . 20 | 1380 | = 0

J

Invoice No 19 — Dr to Cash
Paid Weighing Iron . . — 10

Dld Mr Eben Parsons of Invoice No 25
1 Piece Ravens Duck pr Order — }

C.P.P.
$100.0

Cash Dr to Invoice No 19
Recd for 28 bars of Iron 15 . 2 . 21 @ 40/ - | 104 . 58

Expence — Dr to Cash
Paid for Stage - - - - - - - - 5/ — - - - 84

Cash — Dr to Invoice No 46
1 Pipe of Brandy 125
2
123 gallons @ 115cts | 14[illegible] | 45

J.F.

22
Interest Acct — Dr to Cash
Paid discount on renewal of our Note at
Mass Bank Dated 18 May amt $1000 } 22 . 0

Boston Massachusetts 22 May 1801

	Cash — Dr to Sundry Accts			
	Notes receivable			
J.F.	Rec.d of John Preston for his Note	224.12		
	Interest Acct			
	Rec.d the Interest on the above note	1.12	225	24
	Merchandise — Dr. to Cash			
	Paid labour on Iron £ - - - - 2/3			37
	Interest Acct Dr. to Invoice No: 40			
	For amount overcharged the 15th of April —			50
	23			
	Expence — Dr. to Cash			
	Paid for Quils			50
	Expence — Dr. to Cash —			
	Paid for Binding & Tacks			31
	Thomas Capen — Dr to Invoice No 27			
	6 Pieces Brown Sheetings a $17 50		105	
	Payable in 90 Days			
	Cash — Dr to Invoice No 19			
J.F.	22 bars of Iron Wg 10.1.0 a 40/		68	33
	Cash — Dr. to Merchandise			
J.F.	Rec.d for 7 bars of Iron Wg 2.0.11 a 43/		15	3
	Notes Receivable dr. to Sundry Accts			
	For Faxon & Lucas note endorsed by Joseph Bacon payable in 30 days dated this day Amount — 500			
	Cash			
	Paid for the Note	487.50		
	Interest Acct			
	To Interest allowed by them	12.50	500	0

Bastun Massachusetts May 25 1801

Notes Receivd	Sold Faxon & Lucas of Invoice No. 44			
	1 bag of Cotten Wt. 219 lb @ 28 Cts —		61	32
	Expence — Dr. to Cash			
	Paid for Stamps "		3	"
	Cash — Dr to Merchandise ~~Invoice~~			
J.F.	6 bars of Iron wg 2.0.0 @ 43/		14	33
	J. & N. McVickar & Co. Drs to Cash			
	Paid their draft in favour of John Wait dated 5th May @ 10 days sight —		1000	0
	Notes Receivable ~~Dr to Cash~~			
	Drs to Sundry Accts			
	Cash			
	Paid for the Note —	760. 0		
	Interest Acct			
	For discount allowed by them —	40. 0	800	—
	Minturn & Bowne — Drs to Cash			
	Paid Capt. Dotys Order in favour of Miller for 1/2 months pay due 23 Inst —		12	0
	Expence — Dr. to Cash			
	Paid labour in Store — — —		1	67
	Thomas Gooding — Dr to Cash			
	Paid him being the draw back which we received for cocoa exported in B Telemachus		112	24
	Joseph Pike Dr. to Cash			
	Paid Labor & Wharfage omitted to be charged —		—	.33
	Cash Dr. to Eben Parsons			
	Recd of Cap Thomas Gooding the half of the balance for cocoa shipped in the Telemachus — Whole balance —	206. 68		
	1/2	103. 34	103.	34

Boston Massachusetts May 26th 1807

	Cash Dr to Adventure No 7 Recd of Capn Thomas Gooding the balance of our Adventure pr the Telemachus	103.	34
J.F.	Cash — Dr to Merchandize 1 bar of Iron wg 1.9 — a 43/	2	36
	Expence — Dr to Cash Paid Tax bill for year 1800 .	26	75
	Paid for Tumblers — —	-	17
J.F.	Cash — Dr to Merchandise Rec for 6 bars of Iron wg 1..2..7 . a 43/ —	11	17
	27 Eben Parsons Dr to Invoice No 47 For Salt out of Schr Prudence 120 hhds Sloop Spry 70½ do Schr 190½ hogsheads — a 6$	1143	
	7 Invoice No 47 — Dr to Cash Paid Reuben Delano Junr Bill for freight of 190½ hhds of Salt — a 64 Cents Pr hhds — Pr Schr Prudence	121	92

Boston Massachusetts May 1801

Adventure No. 8 pr. Brig Joseph
George G Lee master bound to Batavia
Dr. to Sundry Accts

Cash
For 2 Kegs Containing — 2500 Dollrs in Specie
Paid for 2 Kegs — .. 88
Paid brokerage — 37. 25
Premium on do — 37. 75 2538. = 88

.. Notes Payable
For our Note to Fire & Marine
Insurance Compy dated 13th April
payable in 18 Months for premium
on 2500 $. @ 15 pr Ct — 375. 0
Policy & Stamp — 1. 25 376. 25 2915. 13

Adventure No. 9 pr. Ship Camilla
Joseph Saunders Master bound to Sumatra
.. Dr. to Sundry Accts

John Wait
For amount of his bill for 50 boxes of Chocolate .. ~~6[illegible]~~ 625. 0

Cash
Paid Saml. Andrews bill for Salmon — 45. 50
James Whitys bill for Porter — 178. 75
Bourne & Woods bill for Crockery Ware 171. 60
E Boystons & T Foltz bill for bay — 80. 85
: One Keg Containing Specie — 500. 0
Paid for Keg — .. 44
Premium on Dollars — 7. 55 984. 69

Notes Payable
For our Note to Fire & Marine Insurance
Compy for Premium on 1500 Dollrs @ 13 pr Ct
dated April 13 18 months — 195
Policy & Stamp — 1. 12½ 196 12½
$ 1805. 81

Boston Massachusetts May 27th 1801

	Isaac Rand Dr ~~to Notes Payable~~ Adventure No			
	To his proportion of our Note to Fire & Marine Insurance Compy for premium on 1500 Dollrs in Specie Ship'd by him in Brig Joseph and included in our policy — " 15 p Ct —	225. 0		
	Policy & Stamp	1. 25/	226.	25/
	For his proportion of our Note to Fire & Marine Insurance Comps for premium on 1500 Dollars in Specie shiped by him in Ship Camilla and included in our policy — 13 p Ct —	195. 0		
	Policy & Stamp —	1. 12/	196	12/
			422	37/
	J & N McVicker & Co Drs to Cash			85
	Paid postage sundry times —			~~85~~
	28			
	Cash Dr to Merchandise			
58	Recd for 2 Blls one hog Pork a 22$		44	
	Eben Parsons Dr Invoice 47			
	For 64½ Hogsheads Salt out of Sloop Seaflower — a 6$ —		387	0
	Invoice No 47 Dr to Cash			
	Paid Capt Church's bill for freight —		100	0
	Gorham Parsons Dr to Advent No 9			
	For amount of sundry payments made by us for merchandise [illegible] & ship'd on board of Ship Camilla being more than our proportion		72.	18
	Expenses — Dr to Cash			
	Paid for Paper — —			31

Boston Massachusetts 28th May 1801

Cash — Dr to Merchandise

J. T. 1 bundle & 5 bars of Iron Wt 2. 2. 24 @ 48/ 19 43

J & N McVickar &c Dr to Cash

Paid postage = 17

28

James Hayes & Thomas Parsons

Dr to Sundry Acts

= Merchandise – 90 days Credit

For 10 barrels One hog Pork. @22. 220 . 0

10 do Hog & half do 21 – 210 . 0

430 . 0 430 . 0

Cash

Paid them as pr Receipt book — 1000 — 1430 . 0

Ignatius Sargent of Glaucester – Dr. to Merchandise

for 10 barrels of One hog Pork. @22 – 220 –

10 do of Hog & half do @ 21. 210 430. 0

Payable in 90 days

~~Timothy Pease. Cooper Dr to Inv° No 34~~

pd July 23 ~~For 3 bundles Hoops 3. 0. 5. @ 52/ — 26 38~~

James Hayes & Thomas Parsons

Drs to Invoice No 34

For 12 bundles Hoops — $\overset{6}{3}$. $\overset{9}{0}$. $\overset{16}{4}$. @ 52/ — 26. 3

delivered May 1. for Rum Hogsheads

Adventure No 40 Pr Brig Violet James Hayes Junr master bound to Copenhagen ~~[illegible]~~ Shipped two thirds on account and risk of ourselves & one third on account & risk of Mr E Eeles Junr —

Dr to Sundry accts

Notes Payable

For our Note endorsed by Eben Parsons to Payson & Holbrook payable in 60 days for 5 Hogsheads & 126 Bags of Coffee Weighg 15563 lb @ 23½ Cents —		$3657. 30		
For our Note to Benj Hall at 90 days for 10 hogsheads NE Rum 1105 galls @ 58 Cts dated 10th inst.	640. 90			
hhds Truck &c —	34. 8	674 - 98	4332	28

Merchandise

For 28 boxes of White & 22 boxes of brown Sugar as Pr Invoice	2643. 43		
For ½ the Amount of 22 bags of Sugar Pr Invoice	273. 0	2916	43

Edward Eeles

For ½ the Amount of 22 bags of Sugar Pr Invoice —	273. 0	273.	0

Cash

For 10 hogsheads of Clayd Sugar bot of Payson & Holbrook pr Invoice	1107. 8		
Paid truckage	8 . 76		
Paid Cooperage	17. 58		
Paid for Debenture Certificates	3. 40		
Paid for Iron hoops for Rum hhds	5. 26	1142	. 8
		8663	79

300
62½

Boston Massachusetts May 28th 1801

	Advent No. 10 Dr & brot up —		8663	79
	Cash			
83	Paid labour upon Coffee	1.75		
2997	~~Paid for Iron hoops for Rum hogsheads~~ Wharfage —	5.40		
	Paid for bills of lading - - - - - -	.20	7	35
			$ 8671	14
	Notes Payable			
	For our Note to Fire & Marine Insurance Company for premium on 7500 Dollars Insured pr the Violet @ 8 pr Cent 600			
	Policy & Stamp —	2.50	602	50
			$ 9273	64

29th

			9273	64
	Interest Acct — Dr - to Cash Paid Discount on renewal of our note at Massts Bank Dated May 25 inst for 1800 Dols		9	90
J.F.	Cash — Dr to Invoice No 41 paid for 1 half Box of Glass —		6	50
	Expence — Dr to Cash Paid labour omitted May 12 —		—	23
	Eben Parsons — Dr to Cash Paid labour on Corn " " " "			25
	Expence — Dr to Cash Paid Russell & Cuttlers bill " " "		3	—

30

	Cash Dr to Sundry Accts			
	Nathan Seymour			
C.O.P.	Recd the balance of his a/c —	22.44		
	~~Interest a/c~~			
	Recd the interest on the above -	.33	22	77
	Sundry Accounts Dr to Cash			
	Invoice No 46			
	Paid Cooperage of Brandy —	.83		
	Expence			
	Paid Cooperage of Sugar " . .	2.17	3	—

Boston Massachusetts May 30th 1801

Entered June 5

Sold Perrin May 150 to 300 Pieces of Sheetings at 17½ Dollars to be deliverd on Wednesday. and not to be considered at his risk until then payable in 90 days from that day. June 2d Interest to be discounted in case he pays Cash —

Invoice Nº 48 — Dr. to Cash
Paid watching crockery ware — 75

Interest Acct — Dr to Cash
Paid discount on renewal of our Note at Branch Bank for 2000 $ — } 21 —
dated 28 Inst —

Notes receivable — Dr to Invoice Nº 116
For Edward Munroes Note dated 30th at 90 Days
1 pipe of Brandy 124 galls
4
120 116 cts 139 29

Henry Lunt Dr to Sundry Accts
Notes Receivable
For his Note given up — 540. 0
Interest acct
For balance of Interest Acct — 14.98 554.98
~~Cash~~
[illegible]

Cash Dr to Henry Lunt Junr
Recd of him balance acct — 97. 80

Boston Massachusetts May 31 1817

Notes Receiveable Dr. to Invoice No 31

For William Farmers Note payable in 4 Months endorsed by John Rusbringh dated April 11 — amd 376.39

D Whitmans Note endorsed by R G Shaw dated May 6th pay in 4 Months } 272.81 | 649.20

Neu the above Notes for 36 bags of Sugar sold at Auction at the following prices

April 11 6 Bags Sugar 8.3.25
1.14 $
8.2.11 a 13.12½ 112.66

14 do - do 21.1.11
3.14
20.1.25 12.87 263.43

22 - 1 - do - do - 1.2.6
5
1.2.1 a 12 75 - 19.23

May 8 - 10 - do - do 15.1.6
1.22
14.3.12 12 37 - 183.80

5 do - do 7.3.15
1.7
7.2.8 12 37 - 93.66

672.78
Commission & Duty 3 p 23.58 | 649 20

June 1st

Invoice No 27 — Dr to Cash
Paid Hastings bill for hire of July | 3 50

Merchandise Dr. to Cash —
Paid labour on flour — | — 35

2

Cash — Dr to Invoice No 19
JF 1 bar of Iron Wg 2.3 — a 40/ | 3 50

Boston Massachusetts 2 June 1801

Expence Dr to Cash
Paid labour in store 62

I. & P. Holmes Drs to Invoice 31
for 1 bag Calcutta Sugar
Weighing 1.1.20
Tare 7
1.1.13 @ 13 Dolls 17.76

deliv.d Capt. Adams per order

Expence Dr to Cash
Paid labour in Store 33

Entered June 10
Bot of Perez Bryant & Co — to pay Cash yesterday
160 barrels of Fine flour @ 11 3/4 — 1880. 0
40 do Cross brand @ 11 — 440 0 2320 0

Entered June 10
Paid Perez Bryant & Co on acct of Flour as pr Receipt book } 1500 = 0

Notes Payable Dr to Cash
Paid at Branch Bank to take up our Note ~~dated~~ due 1 Inst } 1875 0

Cash Dr to Notes Payable
Recd at Branch Bank for our Note dated 1st Inst } 1200 — 0

Interest Acct Dr to Cash
Paid discount on our Note at Branch endorsed by Eben Parsons payable 60 days } 12 60
Interest on Lawson Dench's ~~Note~~ for 500 Dolls 1. 50
do on B Sweetsers Note for 1999. 84 8. 0
22 .10

Cash Dr Notes Receivable
Recd at M Bank for Lawson Dench's Note 500 —
do for Davenport & Tuckers do 197.48
B Sweetsers Note 1999.84 2697 32

Boston Massachusetts June 3^d 1801

Notes Payable — D^r to Cash
Paid our Note to Branch Bank for Sugars purchased of J & T Perkins } 641 —

Paid Perez Bryant & C^o ~~in full~~ in full
for flour as p^r Bill — 820 —

Entered June 10

Cash d^r to Notes ~~Payable~~ Receivable
Rec^d at Branch Bank for the follow^g Notes discount^d
Nath^l Bonds Note — 248. 73
Gridley & Nolens D^o — 800. 0
B Tucker — D^o — 1067. 85 — 2116 58

Joste

Interest Acct D^r to Cash
Paid discount on Nath Bonds Note — 1. 66
Paid d^o on Gridley & Nolens D^o — 7. 47
Paid d^o on Beza Tuckers D^o — 9. 62
Paid d^o on Davenp^t & Tuckers D^o — 96 — 19 — 71

2116. 58 / 75 / 83

Sold Tucker & Thayer at Par payable
in 30 days the following bills. Viz
3 Sets on Bainbridge Ansley & C^o —
1 Set 30 days — June 2^d — 360 L^s
1 d^o 30 days — 155
1 d^o — 60 — 575

R
R
D

Entered 9 inst

3 Sets belonging to Thomas Parsons
& James Hayes endorsed by drawn
on Thomas Dickason & C^o —
1 Set 20 days sight June 3^d — 280
1 d^o. 20 days sight — 150
1 d^o. 20 days sight — 170
Stg 600 $

Boston Massachusetts 24 June 1801

Expence — Dr to Cash

Paid folder &c " " 9 3

Entered June 10th Paid Capt Colmans bill for Freight of 1010 Bushells salt from New York a 10 Cents 101 "

Merchandise Dr to Cash

Paid Labour on flour — 86

Dld Capt Paddock for Mr E Parsons

1 Coil Cordage wt 1.0.3 — Invoice No 35

Interest Acct Dr to Cash

Paid discount on renewal of our Note at Massachusetts bank dated 1 June for 4000 Dollars — 22 = 0

Cash — Dr to Merchandise

Recd for ~~1~~ 2 bundles hoops wt 2 . 0 . 16 – 52/ 9 90

Cash — Dr to Invoice No 34

1 bundles hoop wt 3 . 25 — a 52/ 8 . 46

Ignatius Webber — Dr to Cash

Paid him as pr receipt — 200 "

Edward Edes Junr Dr to Adventure No 10

For his One third of the Amount of Advent. Sold him — 3085 . 68

Sundry Accts Dr to Edw Edes Junr

Cash

Recd of him — 363 . 49

Notes Receivable

For his Note payable in 60 days — 2248 . 35

For do — payable in 8 months — 200 . 84 2812 . 68

Cash Dr to Notes Receivable

Recd at Branch Bank for E Edes Junrs Notes discounted 2248 . 35

Sundry Accts Drs to William Boardman Junr

Storage acct For amount of his acct for Storage —	40.67
Cash Recd of him in full ——	5=83
	$ 46.50

C P P

Paid

J.S.

6158.6
3740.0
9898.6

1506
2
3060
765
138,25

Boston Massachusetts 5th June 1807

Interest Acct Dr to Cash
Paid discount on E Edes Junr Note — 23.60

Notes Payable Dr to Cash
Paid at Massachusetts Bank to take up our Note due this day — 3000=0

Recd of Perrin May on acct of Sheetings 1500 0

Cash Dr to Wm Bordman Junr
Received of him in full — ~~46.50~~

Storage Acct Dr to Cash
Paid Wm Bordman Junr for full for ~~Storage~~ ~~40.67~~

Invoice No 25 — Dr to Cash
Paid labour on sheetings . . . 19

Paid
Borrowed of Mr Wigglesworth 250 Dolls to pay E Whitney in part for Cocoa & gave him a check for the same to be taken up tomorrow — 250=0

Merchandise — Dr to Cash
Paid labour on Iron — 16
6

Cash Dr Merchandise
J.S. Recd for 6 bars of Iron wt 1..0..7 @ 43/ — 7..61

James & Thomas Lamb — Dr to Invo no 34
2 bundles of hoops wt 1.3.24 @ 52/ 17..2

Recd of Perrin May in full for Sheetings 1947-50

Boston Massachusetts June 6th 1801

P	John Roulstone Dr to Cash			
	Paid him as pr receipt book March 10		50	—
J	Paid Mr Eben Parsons —			
	June 2 to L Bradford —	317.17		
Entd 10 Inst	" — 6th to Francis Lincoln	345. 0	662	17
	Cash Dr to Sundry Accts			
	Invoice No 32			
	Recd of Perrin May for 3 bales of Russian Sheeting 30 peices @ $17.50 —	525		
	" discount for cash 90 days Interest —	7.87	517	13
	Invoice No 25			
	Recd of Perrin May for 17 bales of Russian Sheetings — 170 pcs @ $17.50	2975. 0		
	discount for cash 90 days Interest —	44.63	2930	37
		$	3447	50
	Cash — Dr to Invoice No 41			
JB	Recd for 4 half Boxes of Glass 8 by 10 @ 6.50 —		26	0
	Invoice No 34 — Dr to Cash			
	Paid labour on hoops —		—	6
	Gideon Snow — Dr to Invoice No 44			
	1 bag of cotton wt 330 lbs — @ 28 cts		92	40
	8th 90 days credit			
P	Eben Parsons — Dr to Cash			
	Paid him as pr receipt book —		1500	—
	Notes Receivable Dr to Sundry Accts			
	For Lawson Dennis Note endorsed by Josiah Marshal at 30 days —	500 —		
	Cash Paid for the Note —	487. 50		
	Interest acct For Interest on the Note —	12. 50	500	0

Boston Mass.ts June 8 . 1801

Eben Parsons Dr to Merchandise
For 4 barrels of fine flour dld Mr Isaac
Collier p order a 13$ —— } 52 = 0

Sundry Acc.ts Dr to Cash
Expence
Paid for Pounce —— 12
Invoice No 43
Paid Wg Iron —— 12
Paid Do Do —— 40 64

Cash —— Dr to Invoice No 43
For 16 bars of Iron Wg 9.1.16 — a 34/6 54 —

Ent.d July 28
~~Sold Edmund Bartlett of Invoice No 43~~
~~60½ bars Spanish Iron Wg 37.0.20 a 34/6 — 213.75~~
~~Payable in 90 days~~

9th
Notes Receivable — Dr to Invoice No 46
For Coffin & Otis Note dated 8 June
payable in 90 Days
For 4 pipes of Brandy 126 . 2
125 . 3
125 . 3
126 . 4
502 . 12
12
490 gall a 116 Cts 568 40

J.F.
Cash — Dr to Merchandise
Rec.d for 5 bars of Iron 1 - 0 . 18 - a 43/ - 8 . 31

J.F.
Cash — Dr to Merchandise
Rec.d for 24 bars of Iron Wg 4 . 3 . 23 a 43/ 35 . 50

Expence Dr to Cash
Paid labour 50 Cts Stamp 75 Cts —— 1 25

Willm Bordman Jun.r Dr to Merchandise
3 barrels 1 hog Pork —— a 24$ 72

Boston Massachusetts June 9th 1807

Invoice No. 48 Dr to Sundry Accts			
Cash			
Paid Advertising Salt —	2. 20		
~~Paid for [illegible] of Salt~~ —			
Commission Acct			
For Commissions 2½ pr cent	38. 25	40	45
Invoice No. 43 Dr to Sundry Accts			
Cash			
Paid Advertising —	1. 50		
Storage Acct			
For Storage 1 month —	3. 50		
Commission Acct			
For Commissions 2½ pr cent -	32. 95	[illegible]	
Thoms & William Davis			
For Net amount Sales pr acct	1277. 48	1315	43
Invoice No. 48 Dr to Seth Russell & Sons			
For Net amount Sales of Salt pr acct		1364.	13
Tucker & Thayer Dr to Sundry Accts			
Adventure No. 7			
For ½ the amount of 3 Sets of Exchange on Bainbridge Ansley & Co. at 30 days -	£ sd. 287. 10	1277.	78
Eben Parsons			
For ½ the amount of 3 Sets of Exchange on Bainbridge Ansley & Co at 30 days -	287. 10 5. 0	1277.	78
Jam. Hayes & Thomas Parsons			
For Amount of 3 Sets of Exchange on Thomas Dickason & Co. at 20 days	600. 0 1175. 0	2666.	67
Exchange 33⅓ —	[illegible]		
in Dollars —	[illegible]	5222.	23

To be included in the first entry of this page

S Rand

6578

$

$ 45

Boston Massachusetts June 9. 1807

Notes Receivable Drs to Tucker & Thayer
For their Note payable in 60 days dated the 8th Instant } 5222.23

Cash Dr to Notes Receivable
Recd at Branch Bank for Tucker & Thayers Note 5222.23
Recd at Mert Bank for John Waits Note 250.0
Recd at do for Lawson Dennys Note 500 — 5972.23

Interest Acct Dr to Cash
Paid Interest on Tucker & Thayers Note discounted at Branch Bank } 50=48
P do on Lawson Dennys Note — 2.75
do on John Waits Note — 1=37 54.60

Thomas Parsons & James Hayes
Drs to Commission Acct
For Commissions on Sales of Exchange on Land on 600 £ Stg @ ½ p Cent } 13=13

1364.13
40.45
1404.58

E12.

Expence Dr to Cash
Paid Cabon — .25

10th

John Roulstone — Dr to Cash
Paid him pr Receipt book — 50 —

~~Invoice No. 49 Dr to Sundry Accts~~
~~Cash~~
~~Paid for advertising Salt~~
~~Paid for~~

Sundry Accts Drs to Invoice No. 49
Cash
Recd of J Eldridge for 25 hogsheads of Salt @ 37/6 } 156.25
Notes Receivable
For Payson & Holbrooks Note dated 1 Instant 60 days with Interest for 101¼ hhds Salt @ 37/6 } 632.79 789.4

Boston Massachusetts June 10th 1801

Invoice No 49 Dr to Sundry Accts			
Cash			
Paid Cap Coleman for freight of 126/4 hogsheads Salt from New York @ 10cts p bushel	101. 0		
Paid Advertising	1. 50		
Paid for hire of Tubs	1. 50		
Commission Acct			
Commissions 2½ p Cent	19. 72		
Seth Russell & Sons			
For Net amount Sales pr Acct	665. 32	789	4
Eben Parsons Dr to Cash			
Paid Edw & W Reynolds bill for 10 barrels of Superfine flour @ 13¼		132	50
Eben Parsons Dr to Merchandise			
For 20 barrels of Cross brand Flour dld Cap Judah Paddock @ 12 $		240	0
Thomas & William Davis Dr to Merchandise			
For 1 barrel fine Flour		12	75
Dld for Lt Govr Carver			
Merchandise Dr to Cash			
For Flour bot of P Bryant & Co p bill paid			
160 barrels of Fine @ 11.75 $	1880		
40 do Cross brand @ 11	440	2320	0
Expence Dr to Cash			
Paid for blank bills of Exchange		2	40
Merchandise Dr to Cash			
Paid labour on Flour		2	34
Invoice No 50 Dr to Cash			
Paid labour getting in Iron		2	29

Boston Massachusetts 10 June 1801

	Rec.d into store from Mess.rs Thomas & William Davis Iron as follows		
	693 Doubles bars com flat wg 423. 3. 16		
	409 — d.o — Square — 256. 2. 14		
	359 — bars of fine flat — 192. 1. 27		
	1461 (To be sold for their account and risk) 873. 0. 1		
	Robert Waterhouse Dr to Cash		
	Paid him — (sent by the Mail) —	300	
	Cash — Dr to Merchandise		
J.F.	Rec.d for 3 bars of Iron wg 3.9 — a 43/	5 Rd	94
	Gorham Parsons — Dr. to Sundry Acct		
	Invoice No. 19		
	2 bars of Iron wg 1.0.3 — @41/	— 6.	71
	Merchandise		
	3 bars of Iron wg. qrs 3. ~~lb~~ 21 @43/	— 7.	1
		$ 13	.72
Ch.d July 23	~~Eben Parsons Dr. to Cash~~		
	~~Paid him " "~~	~~200~~	
	Expence — Dr to Cash		
	Paid for a Keg — — —	—	37
	Cash — Dr to Invoice No. 19		
J.F.	Rec.d for 1 bar of Iron wg 2. 3 a 41/	3	58
	Expence Dr. to Cash		
	Paid Labour in Store —	—	12
	Eben Parsons Dr to Cash		
Ch.d July 23	Lent him as ⅌ Receipt —	365.	0
	Ebin Parsons Dr to Cash		
Ch.d July 23	lent him our check for —	250.	0

Boston Massachusetts June 11th 1807

~~Sundry~~

Notes Receiveable Dr. to Invoice No 47
For Saxton & Wainwrights Note dated
~~June~~ May 28th payable in 6 Months
for 53 Crates and 2 hogsheads of
Liverpool Ware — 2134 48

Invoice No. 47 Dr to Sundry Accts
John Roulstone
For his bill of Truckage — 6. 62
" Commission Acct
For Commissions on amount Sales — 53. 36
Seth Russell &Sons
For Net amount Sales pr act. 1973. 75 2033 73

Robert Waterhouse Dr to
Sandry Accounts
Eben Parsons
For Cash paid said Waterhouse
8th Decr as pr Receipt which was
then charged to Mr E P. 200. 0
Gorham Parsons
For Cash paid said Waterhouse 8th
Decr as pr Receipt. which was then
charged to Mr G P — 200. 0 400. 0

Robt. Waterhouse — Dr. to Cash
Paid Truckage for Sundries — 1 —

12

Thomas & Willm Davis — Dr to Merchandize.
15 barrels fine Flour — 12 75 191 25

63
255

12.75
15
6375
1275
191.25

Expence — Dr. to Cash
Paid J Whites bill for paper + quills — $ 8: 37

Boston Massachusetts 12 June 1807

Cash Dr to Merchandize
J.F. Recd for 7 bars of Iron wg 2.0.9 - a 43/ 14 91

Thomas Parsons & James Hayes
Drs. to Sundry Accts
Interest acct
For Interest on amount of their proportion
of Tucker & Thayer's Note discounted
at Branch Bank — 25.77
Cash
For Cash sent them by Jon
Low stage driver in two
Checks on Massts Bank - Viz
1 Check for 1000 $
1 do 627.77 1627.77 1653 54

Thomas & Willm Davis Dr to Merchandize
5 barrels fine Flour — 12.75 63 75

13
F ~~Returned~~ Returned ~~Recd of Capt Andrew Swain~~ 200 "
~~to be returned when called for~~ — Returned July 3 "

Invoice No 50 - Dr to Cash
Paid Weighing Iron - 19

~~Sold Jonathan Ellis of Invoice No 50~~
~~a quantity of the fine Spanish Iron - if~~
~~he takes 10 Tons is to pay 35 £ pr Ton. Cash~~
~~If he takes 5 Tons he is to pay 35.10/ Cash~~
~~He is to conclude on the Quantity by Tuesday~~
~~next. ..~~

Ent. 3 July 10.

~~Sold Jonª Ellis Invt No 50~~
~~40 bars Iron 20.1.16 - a 35/6 — 120 .. 66~~

June 13 —

Notes Receivable Drs to Invoice No 46

for sundry notes for Brandy as follows (viz)

Elijah Williams' note ~~for 2 pipes brandy~~
dated 12 June payable in 90 days for
2 pipes brandy 124 - 3
123 - 3
247 . 6
6
241 gals @ 116 Cts - $ 279.56

Vose & Makepeace's note as above
for 3 pipes 121. 7
127. 1
123. 4
371 . 12
12
359 gals @ 116 Cts — 416.44

French & Everett's note as above
for 3 pipes 122 - 2
128 - 4
131 — 4
381 . 10
10
371 gals @ 116 Cents — 430.36

Ebenr. Lewis's note as above
for 4 pipes 128 - 6
127 - 6
127 - 3
127 - 3
509 . 18
18
491 gals @ 116 Cents — 569.56

1695.92

241
359
371
491
1462
116
8772
1462
1462
169592

turn over

Boston Massachusetts 15th June 1807

Notes Receivable Drs to Invoice No. 46
for T. Austin's note payable in 60 days with Int. for
7 4 Pipes of Brandy 119.4
126.8
124.3
117.3
486.18
18
468 galls a 116 Cts 542.88

16

Ent.d July 10th ~~Sold Jan.y Ellis of Invoice No. 50~~
~~49 bars of Spanish Iron wg. 25.1.12 — a 35/6~~ 150.3

Cash — Dr. to Merchandise
J.F. Rec.d for 1 bar of Iron wg. 1q. 11lb — a 43/ — 2.46

Invoice No. 50 Dr. to Cash
J.F. Paid wg. Iron 16

Cash . Dr. to Invoice No. 51

Ent.d July 1st in waste Rec.d for 30 Hhds of Salt a 575 172.50
4 Do. a 6.00 24.0
3 Do. a 6.00 18.0
3 Do. a 6.00 18.0 232.50

Cash Dr. to ~~Notes Receivable~~ Sundry Accts

Notes receivable
Received of Artemas Murdock for
balance due for principal on his first note 342.15
Do. endorsed on his 2d. note — 146.78
488.93

Interest &c
Rec.d for Interest on the first note 11.7 500.0

June 13. 1801

Boston Massachusetts June 13th 1801

Expenses Dr to Cash
Paid for bringing Molasses from E Poison — 19.

June 15th

To be entered as of the 13th Instant

Notes Receivable Drs. to Invoice No. 46
For John Fillebrown's 2 Notes dated June 12
payable in 60 & 90 days ~~each~~
for 3 pipes brandy 121-1
120-7
127-9
368.17
17
351 gals @ 116 cts } 407.16
each note for 203.58

Harris
Notes Receivable Drs to Invoice No. 46
for Saml. Harris' note dated June 11th
payable in 60 days —
for 1 pipe brandy 126
5 121 gals @ 116 140.36

Lewis
~~Notes Receivable Drs to Invoice No. 46~~
~~for 12 pipes brandy as follows~~
See annexed memorandum

Chas. P. Phelps Dr to Cash
Paid him at sundry times as per his memo. book 313.58

Cash Dr to Merchandise
recd. for 5 bars of Iron omitted to be carried into Waste book the 2d Apr.
Wg 3.19 lb @ 43/ — 6.58

Boston Massachusetts 17 June 1801

Cash Dr. to Invoice No. 50 -

Recd. for 19 bars Spanish Iron
Weighing 20.1.0 @ 36/ — 61.50

Sundry Accts Drs. to Cash

Interest a/c
Paid discount on our Note dated June 15.
endorsed by E. Parsons - to take up our note
dated May 18th for 4000 $ — 22.0

Notes Payable
Paid our Note to T. Davis Esq. ~~dated Apr~~
dated Apr. 15th for Copper botts
purchased for S. Russell & Sons } 181.35 | 203.35

Invoice No. 50 — Dr. to Cash -
JF Paid weighing Iron — 7 —

Cash Dr. to Notes Receivable
Recd. for Lawson Dench's note
Paid at Massts. Bank 15th Inst. } 400.0
Recd. for Faxon & Lucas's note
paid as above — } 200.0 | 600.0

Entd inwards July 1 —
Cash Dr. to Invoice No. 51
recd. for 2 Whds Salt @ 37/ — 12.33
$6.17 JF ☞ ..... do - 1 do - — 6.17

~~Sold Saml. Dorr & deld. of Invoice No. 51
Six Whds of Salt @ 6.00 unless he
takes 15 Whds or more - in that case
to give the average price —~~

Boston Massachusetts 17th June 1801

	Cash — Dr to Merchandise		
J.F.	Recd for 5 bars of Iron Wg 1.2.25 a 43/	12	35
	Cash — Dr to Invoice No 19		
J.F.	1 bar of Iron Wg 2.3.2 lbs — a 41/ —	3	57
	Cash — Dr to Merchandise		
	Recd for 17 bars of Iron Wg 4.3.26 a 42/	34	88
	Merchandise — Dr to Cash		
J.F.	Paid Weighing Iron — —		1
	18		
	Cash — Dr to Invoice No 51		
Entd in Wast July 1—	Recd for 2 Hhds of Salt — a 37/ —	12	33
J.F. $6.17	Recd for 1 - Do — Do Do — —	6	17
J.F. $12.33	Recd for 2 Do Do a 37/ —	12	33
	Mintarn & Bourne Drs to Cash		
	Paid Elisha Doty's order in favor of Wm Bryant for half a months pay - Sailor on board ship Uncle Toby	10	0
	Cash Dr to Invoice No 19		
J.F.	1 bar of Iron Wg 2.4 . . a 41/	3	67
	~~Cash Dr~~		
Recd Sept. $165.0 Settled	Sold Saml Dorr 30 Hhds of Salt of Invoice No 51 a 5.50 cash — & agreed with him to take 1000 lb butter 2d Quality a 20 cents — 1½ per Cent Discount for prompt pay — & annulled the former agreement —	165	0
	Paid Thacker & Thayer amt of our due bill dated May 14 for — See C. P. P.s memo. book —	44	44
	~~Mr Andrew Swain~~ Dr to Cash		
	Paid S. Dorr's ~~bill~~ for butter as per bill — 90 days credit	197	20

Boston Massachusetts June 19. 1801

Notes Receivable Drs to
~~Sold Skinner & Hurd of~~ Invoice No. 46
for Skinner & Hurds note payable in 90 days
for 2 pipes brandy ~~[illegible]~~
@ ~~118 cents or 90 Days credit @ 120~~ cts

No 1708 124-5
1666 127.3
251.8
8
243 gals @ 120 cents — 291.60

Cash Dr to Invoice No. 51
Recd for 3 Hhds of Salt sold Mr
Forbush @ 6.00 — 18.0
— 2 Do — Do — @ 37/ — 12.33
15 Do — @ 5.75 — 86.25

J.T. $12.33 cts
Entd in Wast
July 1st

420
550
146. 67

Cash Dr to Notes Receivable
Recd for our proportion of Danl Scudder's
note dated Apr. 16 payable in Sixty days
~~for 16 Hhds sugar~~ to E. Edes Junr. import for 15 Hhds
of sugar — and deposited by us at his request
in the M. Bank for Collection 1736:27 — our propor. 513.92
E. Edes Sr receiving his proportion 1222.35

Sold Rawson & Davenport of Invoice No. 51
6 Hhds of Salt @ 5.50 cash —
20

Entered
June 29

Invoice No. 50 — Dr to Cash
Paid Weighing Iron — 16

J.F.

Cash Dr to Invoice No. 51
Recd of M. Park for 3 Hhds of salt.
@ 5.75 — 17.25

Boston Massachusetts 20th June 1801

~~Capt~~ Andrew Swain dr to Invoice No. 34
for 5 bundles & ~~5~~ 7 hoops wg. 5" 2" 6 @ 52/ — 48.. 13

Expense — Dr to Cash
J.T. Paid Thomas Pratts bill for Wat — 3 42

~~Sold Jon.a Ellis of Invoice No. 50~~
Ent. July 10 ~~41 bars of Spanish Iron wg. — 20" 1" 20 @ 35/6 —~~ 120—88
~~Rec.d on acc.t of the above~~ 108 70

~~Notes Receivable drs to~~
~~Sold Sam.l Ruggles of Invoice No. 51~~
in wareh. July 1st entered 30 Inst. ~~note for~~
~~145 Uhds of Salt @ 5.50 payable by note~~ 247.50
~~at 60 days~~

Cash Dr ~~Sold~~ ~~M.~~ & ~~J. Gray~~ ~~of~~ to Invoice No. 51
10 Uhds of Salt @ 5.50 cash — 55. 0$

Capt Dr to Invoice No. 51
~~Sold Artemas Wheeler of [illegible]~~
for 6 Uhds of Salt ~~rec.d 1 Dollar current~~ @ 36/ 36. 0
~~an order to be given & the salt delivered on monday~~

Cash Dr to Invoice No. 51
rec.d for 1 Uhd Salt @ 37/ — 6.17

22d

Notes Receiveable drs to
~~Sold~~ Voze & Makepeace's ~~of~~ Invoice No. 46
note of this date for
4 pipes of brandy — @ ~~118 cents cash~~
120 cents at 60 days credit.

126 - 3
128 . 4
127 . 5
129 . 5
510 . 17
17
493 gals @ 120 cents — 591. 60

Boston Massachusetts 22nd June 1801

	Sundry Accts Drs to .. Cash			
	Invoice No. 19			
J.F.	Paid advertising Iron —	1.0		
	Invoice No. 41			
	Paid advertising glass —	.75	1.	75
	Expence — Dr to Cash			
J.F.	Paid for Ink		.	25
	Joseph Pike Dr to Cash			
	Paid him on Account as per recd book —		100.	0
	23d			
	Adventure No. 2 Dr to Cash			
	Paid bond at Custom house for duties on Iron imported in Ship Sarah from Gottenburg —		98.	23
	Expence — Dr to Cash			
J.F.	Paid for Stamps —		1.	80
	Cash — Dr to Invoice No. 34			
J.F.	1 bundle of hoops Wg 1.0.0 — a 52/		8	67
	Interest Acct Dr to Cash			
J.F.	Paid discount on renewal of our Note $ at Massts Bank dated 25d May 1800		9	90
	Expence Dr to Cash			
J.F.	Paid labour in Store .			67

Boston Massachusetts 23d. June 1801

Cash
~~Sold [illegible]~~ of Invoice No. 46

8 18
10 3. 6 8

3 pipes of brandy . to pay cash on or
before the 2d. of July @ 118 cents per gal.
128 - 5½
124 - 3
123 - 11
375 - 19½
19½
355½ gals @ 118 Cents — 419.49

24th

{ Ent.d July 10

~~Sold Jon.a Ellis of Invoice No. 50~~
~~37. bars of Iron wg. 20. p. 24 @ 35/6 —~~ 121.8

~~Rec.d on Acct. of the Above~~ ~~Iron~~ 123 —

Ent.d 25th Jun

~~Sold John Hayden & Co of Cambridge~~
~~of Invoice No. 46 — 2 Pipes of Brandy~~
~~@ 118 Cents Cash, or 120 Cents 60 Days~~

See mem.o book July 10

Andrew Swain Dr to Invoice No. 34
2 bundles of hoops wg ~~2.0.0~~ 1.2.17 — @ 52/ 14.33 ~~17.33~~

Entered June 27

~~Ammidon & Parker Drs to Merchandise~~
~~for 4 bbls of 1st hog pork @ 23 Dols~~
~~payable on Monday next~~ } 92.0

Cash Dr. to ~~Notes~~ Sundry Accts
Notes Receivable
rec.d of Mr. Bradbury for Thos. Webster's note
dated Jany. 1. 1801 — 883.87
Interest a/c
for Interest on the above — 17.12

Boston Massachusetts 24th June 1801

Cash Dr. to Sundry Acc'ts
Notes Receivable
Rec.d of Horr & Evans for their note
dated 31. March last —— 114 . 12

Interest A/c
for Interest on the above —— 1 . 60

Invoice No. 28 – Dr. to Sundry Acc'ts
Cash
Paid advertising . . . 25
" labour . . . 81 | 1 | 6

Commission Acc't
For Commission on Sales . . 173 | 47

Gorham Parson
For net amount of Sales . . ~~8449~~ 8493 | 93
8668 | 46

25th

Invoice No. 51 Dr. to Sundry Acc'ts
Cash
Paid Capt. Hammond for freight of 2304 bushels of salt from Newyork @ 10 cents —— 230. 25
Paid ~~advertising~~ hire of tubs 5. 0 | 235 . 25

Interest Acc't Dr. to Cash
Paid discount on ~~renewal of~~ our note renewed at Union Bank dated June 22.. $1500 } 15 | 75

Mr. Andrew Swain Dr. to Notes payable
for our note endorsed by E. Parsons dated 13 Inst.
to buy for N. Rum & Wine as per bill of Jno. Parker
payable in 120 days Int. after 60 —— 2557 . 50

Cash for Stamps for Do. —— 75

Boston Massachusetts 25 June 1801

Cash Dr. to Invoice No. 46 For 2 Pipes of Brandy 123.6 127.2 250.8 8 242 galls a 118 Cents	285	56
Expence Dr. to Cash Paid postage of Mr. Winslow's letter to us	—	42
Cash Dr. to Invoice No. 46 rec.d of Boza Tucker for **3** pipes of brandy 123.5 125.5 123.3 371.13 13 358 gals a 118 Cents	422	44
26th		
Minturn & Bowne — Dr. to Cash Paid E Dotys Order in favour of John Miller Sailor on board Ship M. Toby for ½ Months wages	— 12	0
Storage a/c Dr. to Cash Paid A.C. Davis bill for storage of brandy 6.33 " Perrin May's Do. 2.67	9	0
Sold Joseph Osborn & William Sternes of Invoice No. 51 — of 100 Hogsheads of Salt or ~~[illegible]~~ of the whole of free from Dirt — a 5 $ Cash		
Expence Dr. to Cash Paid postage	.	34

55

Entered June 29

2	Boston Massachusetts 27 June 1801			
	Delivered Mr. Jona. Ellis of Invoice No. 50			
Ent July 10	37 bars Spanish Iron wt. 20.1.8 a 35/6		120	21
	Recd. of Jona. Ellis on a/c of above		120	0
	Notes Receivable dr. to Sundry a/cs for Wild & Penniman's note endorsed by Josiah Lucas payable in 60 days	152.21		
	Cash Paid for the Note	144.60		
	Interest Acct For Interest allowed by them	7.61	152	21
JF	Invoice No. 50 Dr. to Cash Paid Weighing Iron			17
	Cash Dr. to ~~Ammidon & Parker~~ Merchandise Recd. of ~~them for pork~~ Ammidon & Parker for 4 bbls of 1/2 hog pork a 23 $		92	—
	Edwd. Edes Junr. Dr. to Merchandise			
	for 2 bbls of 1 Hog pork a 24.0		48	0
	3 Do. of 1/2 Do. a 23.0		69	0
			117	0
JF	Invoice No. 50. dr. to Cash Paid Weighing Iron " " " "			8
	Richard Austin dr. to Invoice No. 50 for 18 bars of Iron wg. 10.1.4 a 37/ " " Dld James Thompson Pr. order		63	42
	Invoice No. 51 Dr. to Cash Paid labor delivering salt	2.57		
	Paid do Do do	20	2	77

Boston Massachusetts 29 June 1801

Ent.d in Waste July 1st

Cash Dr. to Invoice No. 51		
rec.d of Wm. Stearns of Salem for		
110 7/16 Hhds of fine Salt @ 5 $ —		552.19
Cash — Dr. to Invoice No. 51		
Rec.d of Rawson & Davenport for 6 hhds of Salt — @ 33/ — — —		33 —
30		
Expence — Dr. to Cash		
Paid for Stamps — — — — — — — — — —		1 —
Cash Dr. to Sundry a/cs		
Notes Receiveable		
rec.d am.t of Oziel Wilkinson's note		
dated may 1st —	617.77	
Interest a/c		
for interest on the above —	6.18	623.95
Expence Dr. to Cash		
Paid Bassetts bill for sundry coopering —		7.19
Andrew Swain Dr. to Cash		
Paid Jos.h Bassett for coopering rum as p. bill		14.0
Cash Dr. to Notes Receiveable		
Rec.d at Massachusetts bank for the following notes discounted		
Thomas Clark's note —	141.52	
Haskell & Robinson's do. —	145.0	
Tucker & Thayer's do. —	1992.22	
		2278.74

Boston Massachusetts 30th June 1801

Expence Dr. to Cash
Paid postage of McVickar & Co. letter — .17

Interest % dr. to Cash
Paid discount on T. Clark's note — .54
Paid do. on Haskell & Robinsons note .56
Paid do. on Tucker & Thayer's do. — 5.98 — 7 8

July

Notes receivable Dr. to Invoice No. 51
For Samuel Ruggles Note dated 20th
June Payable in 60 days
for 45 Hogsheads of Salt . . @ 33/ — 247 50

Andrew Swain Dr. to Chr. Sigourney
for 3 pipes of Ginn 115
116
117
348 gals @ 1.20 - 417.60
40 gin cases @ 150 — 60.0 — 477 60

July 1

55 Cash - Dr. to Invoice No. 19
Rec'd for 1 bar of Iron wt. 2.5 qrs @ 41/ — 3.. 72

Expence Dr. to Cash
Paid Giles Alexander for one quarter rent of Store No. 28 Long Wharf as pr receipt. — 83 33

Thos. & Wm. Davis & E. Parsons drs. to Cash
Paid them on % of brandy Inv. no. 46
as per Thos. Davis' receipt — 1400 0

Boston Massachusetts 1st July

Thos & Wm Davis Drs to Cash
Paid T. Davis on ac of Iron as p. Rec. book 800 0

Interest ac dr to Cash 2034.67
Paid discount on our renewed note at M. B.
dated 29. Inst. for 4000 $ — 22.0
Paid do on do for 1040 at U. B. — 10.40 32.40

Expence — Dr to Cash
Paid postage of — letter — =8
do do do — — — — =6 — =14

~~[illegible] d to Invoice No 34~~

Cash ~~[illegible]~~ Dr to Invoice No 34 6.33
½ bundle of hoops Wg 0·2·25 ~~[illegible]~~ a 52/ ~~[illegible]~~

Cash Dr to Invoice No 46
for 1 pipe of brandy 124
2½
121½ gals a 120 Cents 145.80

2

J. F. Expence Dr to Cash
Paid for 3 Blank bills of Exchange — " 6

James Hayes & Thomas Parsons
Dr to Cash
J. F. Paid John D Howards bill for work on the Brig Violet — — } 5 0

Andrew Swain & Wm Ross Dr to Cash
J. F. Paid Benjn Eatons bill — — 5 0

Ent.d July 10

1

Boston Massachusetts 2d July 1801

	Cash — Dr. to Joseph Peirce Junr.			
	Recd. of him in full for hoops			25.95
	Andrew Swain & Wm. Ross 3 Dr. to Cash			
July 10 J.F.	Paid Wm. Halls bill for ~~Wharfage~~ dockage of Schr. Caroline at Codmans Wharf 11 Days a 2/			3.67
	Andrew Swain & Wm. Ross Dr. to Cash			
July 10	Paid E. Stoddard's bill for wharfage of goods on board Schr. Caroline			4.30
	Paid inspection of 22 Kegs butter a 7			1.54
	Invoice No. 51 Dr. to Sundry A/cs			
	Cash ~~paid~~			
	Paid Wharfage of 169 Hhds of Salt delo. from Schr. Commerce		9.61	
	" labor storing 110½ Do.	3.23		
	" ~~Do. delivering do.~~	~~30~~		
	" half bushels for do.	2.0	5.23	
	Advertising salt		1.50	
	Storage A/c			
	for storage of 110½ Hhds of Salt a 12½ cents	13.88		
	" Wharfage of do. 6¼	6.94 20.82	20.82	
	Commission A/c			
	For Commissions on Amt. of Sales of Salt pr. A/c rendered		37.76	
	Minturn & Champlin			
	For net amount of Sales of Salt pr. A/c		1197.58	1272.50

39.56
23.[illegible]
16.0

6

Boston Massachusetts 3.d July 1801

Storage Acct. Dr. to Cash

Paid E. Stoddard's bill for storage of
Sundries (Viz)
Storage of Cocoa — 24.26
D.o of flour — 33.93
D.o of Salt — 13.88 | 72.7

33.93
5.18
28.75

Cash Dr. to Edward Stoddard Jr.

Rec.d of him in full for flour — 73.50

Seth Russell & Sons Dr. to Cash

Paid Capt. Andrew Swain am.o of their
order on us - by letter June 14th. — 400.0
" Paid Isaiah Doane's bill for wharfage of
~~[illegible]~~ earthen ware not charged in sales } 6.87

J.B.

~~Mr~~ Minturn & Bowne Drs. to Cash

Paid Homer's bill for wharfage of 22 bags hops 2.20

Notes ~~Receivable~~ Payable Drs. to Cash

Paid our note to E. Freeman dated the
4th May 1801 — 678.99
Paid our note to E. P. for Payson & Holbrook
dated May 2.d 1801 ~~in part for~~ 3657.30 ~~3657.30~~
in part — 57.30 } 57.30
new note for balance — 3600 }

Interest a/c Dr. to Cash

Paid discount on renewal of part of
our note to E. P. for Payson & Holbrook
viz for 3600.0$ — 37.80

Boston Massachusetts 3 July 1801

	Invoice No. 50. Dr to Cash			
J.F.	Paid Weighing Iron		—	10
	Davenport & Tucker Dr to Invoice No. 50			
~~Dav[illegible]~~ Ent'd in waste July 9th —	For 17 bars of Iron Wg 10.1.25 . a 34/		59	36
	4			
	~~Sold Wm Ely all the Swedes Iron in store @ 40/ per Cwt. payable in 90 days interest after 60 days~~			
	6th			
	Sundry Ars dr to Cash			
	Invoice No. 19			
	Paid weighing Iron	1.17		
	Adventure No. 2			
J.F.	Paid Do	.26	1.	43
	Notes Payable ~~Isaac Clark~~ drs to Cash			
	Paid Isaac Clark's ~~his~~ order in favor of J.C. Howard			
21-46 4-12 12 43 38	for Cotton bo't of him in part for our note dated 4th May		479	50
	~~A. Swain & Wm Ross drs to Cash~~			
July 10	~~Paid Fessenden's bill for 6 feet south'n wood~~		— 5.	25
	Expense dr to Cash			
	Paid postage of J. Winslow's letter			44
	" postage from New york			25
	" Paid Sullivan's bill for 2 gals of brandy del'd Capt. Church		2.	67

Boston Massachusetts 6th July 1807

Notes Receiveable Drs to Sundry A/cs
for T. & H. Ely's note at 90 days Interest after 60 days
dated ~~the~~ 4. Inst.
Invoice No. 19
for 221 bars of Iron
Weighing 140. 1. 26 @ 40/ - 93 | 936.54

Adventure No. 2
for 44 bars of Iron
weighing 31. 1. 10 @ 40/ — — | 208.94

$ 1145.48

Cash — Dr to Invoice No. 50
S.S. Recd for 1 bar of Iron Wg 2. 21 - @ 33/ | 3.78

7th

Expence — Dr to Cash
Paid postage — | —.18

Invoice No. 31 — Dr to Cash
S.S. Paid Weighing Sugar | .25

Dexter & D. & Dana Dr to Invoice No. 31 140 / 112 / 28
for 20 bags Calcutta Sugars
30. 0. 21 — 140
Tare 1. 1. 0
28. 3. 21 @ $12.12½ — | 350.87

8

Notes Payable Drs to Cash
Paid our note endorsed by E. P. of the 7
May - for Sugars bo't at Auction — | 516.95

~~Cash Dr to [illegible] C. H[illegible]an~~
~~Recd of him for [illegible]~~
~~[illegible]~~ | ~~[illegible] 25~~

Boston Massachusetts 8th July 1801

Cash — Dr. to Wm. C Hunneman Rec.d of him for Copper —		61	25
Expence Dr. to Cash Paid Joseph's board for 26 weeks to July 1st @ 2.50 — — —		65.	0
Invoice No. 50 Dr. to Cash Paid weighing Iron del.d Mr. Davis —		2.	13
Delivered Thomas Davis - per order - 400 bars of course flat Iron of Inv. No. 50 weighing Cwt. 244.3.12 equal to tons 12.4.3.12 -			
9			
Cash — Dr to Invoice No. 50 JF Rec.d for 1 bar of Iron Wg 2.11 - @ 36/		3	62
Mortimer & Champlin ~~Expence~~ — Drs. to Cash Paid postage from New york —			17
~~Mess~~rs. J.&N. McVickar & Co. Drs. to Sundry A/cs			
Church & Havens For our draft on them for balance due us remitted June 25th. —	7.28		
Cash For Am.o sent them by mail in 18 [illegible] Branch bank bills July 6th	1750.0		
Silver to balance —	.9	1757	.37

~~Rec.d into Store from [illegible]~~

~~[illegible]~~

Boston Massachusetts July 10th 180

~~Rec^d [illegible]~~

J.F. ~~Expences d^r to Cash~~
~~Paid for Mem [illegible]~~

~~8 hoops from Invoice No. 34~~
~~returned by Capt Swain Wg. 0.1.11 @ 5/~~ 3.0

Notes Receivable d^r to Invoice No. 31
for A. C. Gibson's note dated the 9th Inst. pay^a
in 60 days - for
10 bags Calcutta Sugars 15.1.7
2.14
14.2.21 @ 12 1/4 $ 183.59

Cash D^r to Invoice No. 50
rec^d for 106 cwt.3.24 @ 35/6 — 632.86
204 bags — del^d Jon^a Ellis - & p^d at sundry times

T. & W. Davis d^r to Cash
Paid T. Davis Esq. on a/c of Iron p^r Rec^t book 281.16

Cash — D^r to And^w Swain & W^m Ross
Rec^d of them the am^t of sundry Debenture
Certificates for goods exported by them as per
our receipt given them — 182.3

Sundry a/cs d^r to — Cash
Notes Payable
Paid on our note to T. Parker for Rum & wine
& to be endorsed thereon per receipt 89.52
Charles Sigourney
Paid him on a/c of Gin & Cases 93.0 182.52
per receipt

Boston Massts. 10th July 1801

Andrew Swain & Wm. Ross drs. to Sundy. Accts.

Notes Payable

For our Note to Israel Munson dated 25th June payable in 90 days for 10 Hhds of Tobacco pr. bill — 650.71

" For our Note to T. Dennie dated 30th June payable in 60 days for 2 pipes R Wine per bill — 365.33

" For our Note to Ammidon & Parker dated 1st Inst. payable in 60 days for Havanna Sugars per bill — 340.66

" For our note to Wm. Brown dated 4th Inst. payable in 60 days for bottled cider, per bill — 199.61 — 1556.31

~~Charles Sigourney~~

~~For 3 pipes of Ginn~~ ~~115~~
~~116~~
~~117 348 gl~~
~~348 gals. @ 120 cts~~ — ~~417.60~~

~~40 Ginn Cases — @ 1.50 cents~~ — ~~60.0~~
~~payable in 90 days~~

~~Invoice No. 34~~

Cash

~~To~~

Paid for Stamps — .80
Paid Eaton's bill inspecting Rum — 5.0
Paid Dockage of Schr. Caroline at Codman's wharf per bill — 3.67
Paid E. Stoddard for wharfage — 4.30
Paid inspection of 22 Kegs of butter — 1.54
Paid for 6 feet wood — 5.25
Paid Bridge truckage of N. Rum — 7.50
Paid Roulstones bill of truckage — 21.32
Paid Howards bill for carpenter's work — 23.76 — 73.14

Commission a/c

For our Commissions on purchase of Cargo for Caroline 2½ pr. Ct. — 123.47

Boston Massts 10 July 1801

Seth Russell & Sons Drs to Cash
Paid Abrm Gibson's bill for Iron
20.1.4 @ 44/ —— 148.77

11th

George D. Smage — Dr to Cash
Paid him balance a/c per rect book — 512.16

Cash — Dr to Invoice No 50
JF Recd for 3 bars of Iron Wg 1.2.21 a 33/ 9.28

Cash — Dr to Andw Swain & Wm Roos
recd amt of Seth Russell & Sons draft on
John Ritchie — endorsed to ~~us~~ —— 200.0

Cash — Dr to Invoice No 27
Recd of Ebenr L Boyd for 3 pieces of
Ravens Duck sold May 14 a 13$ 39.0

Cash — Dr to Invoice No 50
JF Recd for 2 bars Spanish Iron wg 1.0.12 @ 36/ — 6.66

14th

Cash — Dr to Sundry Accts
Notes receivable
Recd for Thos Austin's note disd
at Massts Bank — } 542.
Do of T. Austin on Do to balance — .88
542.88
Recd for Payson & Holbrook's note
disd at Mass. Bank — } — 632.79
1175.67
Interest a/c
Recd for interest on the above notes
to wit on Austin's — 5.69
on P & H. —— 6.64
12.33 1188.0

Boston Massachusetts 14th July 1801.

	Interest a/c Dr. to Cash		
	Paid discount on J. Austin's note at Mass. Bank —	3. 0	
	Paid discount on Payson & Holbrook's D: at D:	2. 35	
	Paid Discount on our note renewed at Mass. bank for 4000 $ dated the 13th Inst.	22. 0	27 = 35
	Cash — Dr. to Invoice No. 50		
J.F.	Rec.d for 1 bar of Iron — wg. 1..23 lb — 33/ —		2. 50
	15th		
	Cash — Dr. to Dexter & David Dana		
	rec.d of them for 2 boxes sugar sold them the 5th May —		123. 55
	16th		
	Cash Dr. to Notes receiveable ~~Notes Receiveable Drs to Cash~~		
	rec.d for Dan.l Scudder's note endorsed by Faxon & Lucas —		100. 0
	~~Dr to Cash~~		
J.F.	~~Paid Weighing Almonds~~	—	12
	Cash — Dr. to Merchandise		
	rec.d for 1 bbl fine flour —		12. 50
	Expence Dr. to Cash		
	paid postage of J & N McVickar & Co. letter —		. 17
	Cash — Dr to Storage a/c		
	rec.d for storage of Cotton —		3. 0

Boston Massachusetts 17th July

Thomas Parsons & James Hayes Drs to Eben Parsons
For 1 Coil Cordage del.d the 12th May
Weighing 0. 2. 16 a 5 £ ——— 10.71

Invoice No. 31 Dr. to Cash
Paid Labour on Sugar ——— 6
Do on Do ——— 17
Do on Do ——— 12
35

Cash — Dr. to Debenture Certificates
rec.d for three debenture certificates for drawback on goods exported in the brig Violet — to wit —
one payable June 5 ——— 67.92
one payable July 7 ——— 284.65
one Do 10 ——— 68.0
——— 420.57

Notes payable Drs to Cash
Paid the balance of our note to Isaac Clark — dated 4 May — for Sugar purchased of him ——— 878.49

Cash — Dr. to Notes Receivable
received for Gilman Whites note dated 28 March — payable in 4 mo. Int. after 2 mo. 690.88

Cash Dr. to Interest Acct
rec.d for Interest on G. Whites note — 5.75

Minturn & Bourne Drs to Cash
Paid E. Doty's order in favor of Wm Bryant sailor on board Uncle Toby ½ months wages 10.0

22.20
2.75
$10.11

Boston Massachusetts 17 July 1801

Saml. Borden Dr. to Cash
Paid him balance of Acct. per rect. 1916.48

Cash Dr. to Joseph Callender
Recd. of him in full for 2 boxes of
Havanna sugars sold 9th May — 123.25

John Pettingel Dr. to Cash
Paid Postage Sundry times — .20
18

Cash — Dr. to Invoice No. 34
Recd. for 1 Bundle of hoops Wt. 1.0.0 at 52/ — 8.67

Sundry Accts. Drs. to Invoice No. 31

2905.52

Notes Receivable
For Aaron Brown &c.s note dated the
17th Inst. payable in 60 days for 10 bags
Calcutta Sugars sold at Auction as
per bill — 160.72

Cash
For net proceeds of 11 bags of
Sugar after deducting charges
on the whole ~~number~~ amt. of 21 bags
per bill rendered — 180.4
— 340.76

Cash — Dr. to Invoice No. 50
Recd. for 8 bars of Iron Wt. 4.2.5. a 36/ 27.25

Interest Acc Dr. to Cash
paid Interest on 800 $ rec. of B. Sweetser
in april last — 10.0

Boston Mass.ts 16. July 1801

Notes receivable Drs to Cash Repaid B. Sweetser for so much rec. of him the 7th April — & then ch.d to Notes receivable by mistake — the whole am.t of Sr Sweetser's note being afterwards discounted at Mass. Bank — June 2.d	800.0
20th	
Cash — Dr. to Invoice No. 50 — Rec.d for 1 Bar Spanish Iron wg 1..17.–@ 34/ —	2,,25
Cash ·· Dr. Charles Sigourney Rec.d of him in full for Iron	86.31
Merchandise Dr. to Cash Paid Avis for a Sugar Holder bo't last ~~last~~ May	1.50
Notes ~~Receivable~~ Payable Drs to Cash Paid our note to Joseph Field dated May 18th payable in 60 days —	1376.20
Isaac Winslow Jun.r Dr. to Cash Paid him on a/c of a joint purchase of alewives — as per his receipt of June 29.	1020.0
Cash — Dr. to Isaac Winslow Jun.r rec.d of him on a/c per our receipt —	500.0
Adventure No. 2 Dr. to Gorham Parsons For freight of 25 tons of Iron per Ship Sarah from Gottenburg @ 3£ Stg —	333.33

Boston Massa.tts 20 July 1801

Debenture Certificates Drs to Adv.re N°: 10		
For sundry ~~Certificates~~ Certificates as follows –		
one payable June 5 – for –	67.92	
one D° — July 7 —	284.65	
one D° — 10 —	68.0	
one D° — 22 —	217.10	
one D° — Augt. 5 —	261.36	
one D° — Octr. 11 —	284.0	
one D° — 22 —	217.0	
one D° — Nov. 5 —	261.0	1661.3
Expence Dr to Cash		
v.o. ~~Paid labour~~		~~6~~
Paid for Stamps		2.0
Invoice No 44 Dr to Cash		
Paid labour on Cotton		12
Expence — Dr to Cash		
Paid postage		27
Cash Dr to Notes Payable		
Recd for our note at Massts bank dated the 20 Inst. for 4000 $		4000.0
Interest a/c Dr to Cash		
Paid discount on our note at M.B. dated 20 Inst. for 4000 $		22.0

Paid

Boston Massts. 21st July 1801

	Dols
Cash Dr. to Notes Payable recd. for our note at Branch bank dated 20 Inst. for 2000 $	2000.0
Interest a/c Dr. to Cash Paid discount on our note at Branch bank for 2000 $ dated 20 Inst.	21.0
Cash Dr. Joseph & Isaac Perkins recd. of them in full for glass & sheetings	37.50
Notes Receivable Dr. to Invoice No. 14 For Coffin & Otis Note dated this day payable in Ninety Days Interest after 60 days for 2 bags of Cotton Wg 542 lb a 28	151.76
22nd	
Charles Sigourney Dr. to Sundry Accts Merchandise for 5 bundles & 60 bars of flat Iron Weighing 20..1..13 a 42/	142.56
Invoice No. 19 for 9 bars of square Iron 5cwt.3.0 a 40/	38.33
The above was delivered 29 april but omitted to be entered	180.89
Notes Payable Dr. to Cash Paid at Massts. Bank to take up our note dated 22 June 1801	1800.0

Boston Mass.tts 22.d July 1801.

	Adventure No. 3 per Brig Byfield Dr. to Cash	
	Paid labor storing Duck & sheetings	1.10
	Rec.d into store of Adv.r No. 3 150 bolts Russia Duck 8 bales sheetings 5 p. ea. - 40 p.s 2 bales Do. delivered E.P. - 10 50. p.s	
	Eben Parsons Dr. to Adventure No. 3 For 2 bales Russia Sheetings Containing in the whole 10 p.s @ 17½ $	175. 0
~~Not to be entered~~ Ent.d Aug. 13.	~~Timothy Pease Dr. to Invoice No. 34~~ ~~For 6 bundles & 1 hoop - W.t 6.0.0. @ 52/~~ ~~payable in 30 days precisely~~ July 24th 1 bundle do. W.t 1.0.0 53/	52. 0 8 84
	Seth Russell & Sons Dr.s to Cash Paid Hathaway & Davis bill for 1 Hhd. Molasses 112 - 6 = 106 gals @ 48 cts - 50.88 " Abr.m Gibson's bill for 10. 0. 14 Iron @ 40/ - 67.50 " Edw.d Edes Jun.r's bill for 1 bbl Sugar - 2. 1. 15 18 2. 0. 25 @ 12¼ $ - 27.23 " Caleb Wheaton for 1 bbl. beef 16. Inspecting .10 16.10 " Joseph Peirce Jun.r for 2½ Doz. Seine twine @ 30/ 12.50	174.21

Boston Massts. 23d July 1801

Notes Receiveable Drs to Adventure No. 3
For Henry Lunt Junr. Note of this date
payable in 60 days
for 8 bales of Russia Sheetings
contg. 5 pieces each - 40 ps. @ 17½ $ — 700.0

Seth Russell & Sons Drs to Cash
Paid Roulstone for truckage of sundries
on board Packet Elizabeth — .75

Interest a/c Dr to Sundry Accts
Invoice No. 32
For Discount allowed Perrin May on
30 pieces of Sheetings June 6th — 7.87
Invoice No. 25
For Discount allowed P. May on
amt. of 170 pieces Sheetings June 6. } 44.63
Invoice No. 46
For discount allowed May 9. on
amt. of 2 pipes brandy - } 4.36 — 56.86

Cash Dr to John & Saml. Welles
For 3 Debentures — for Drawback
on 3 pipes of brandy sold them - 108.71

Expence Dr to Cash
Paid for Quills & red Ink — .88

Cash Dr to Invoice No. 84
Recd. of T. Pease for 3 bundles Hoops 3.0.5 252/ 26.38
deld. May 28

Boston Massachusetts 23.d July 1801

by Receipts
$ 1000.0
500.0
1500.0
3000.0
800.0
$ 3800.0

Paid Mr. Parsons by E.R. 4065.0
Rec.d of him by D.o 3800.0
balance due E.R. 265.0
I credited him in a/c current —

162.36
138.22
300.58
98.98
399.56

Cash Dr. to Eben Parsons		
Received of him at sundry times (by E. Rand) on a/c of Cocoa —	$ 3800.0	
" Rec.d of him July 21.st by sundry Debenture Certificates & by Cash —	399.56	4199.56
Eben Parsons Dr. to Cash		
Paid E. Whitney (by E. Rand) on a/c of Cocoa — May 22 - 1500. June 5. 250. 1750.0		
D.o I. & T. Perkins on a/c Cocoa May 15 $1000. May 16. 500 $	1500.	
Paid LeBarron Bradford June 11.th by sundry Checks	815.0	4065.0
Paid July 21.st E. Whitney the balance of his a/c for Cocoa - 208.13		
Paid I. & T. Perkins balance a/c for Cocoa — 191.43	399.56	4464-56
Invoice No. 32 Dr. to Sundry Acc.ts		
Cash		
Paid advertising Sundries — 1.50		
Storage a/c		
Storage of Iron &c — — 5.37		
Commission a/c		
Commissions on Sales of Iron &c. 2½ p C.t 23.28		
Ignatius Webber		
For nett Am.t of Iron &c —	900.58	930.73

Boston 23d. July 1801 – Massachusetts

Invoice No. 31 Dr. to Sundry Accts		
Cash		
Paid Truckage of Sugar	3.05 ~~3.42~~	
Advertising Do.	1.50	
	~~4.92~~ 4.55	
Storage a/c		
For storage of 90 bags sugar	21.68	
Commission a/c		
For commissions on the amount sold by us	14.71	
James Hayes & Tho. Parsons		
For net Amount sales of Sugar	1534.41	1575.35
Invoice No. 46 Dr. to Sundry Accts		
Cash		
For Cash paid advertising brandy	1.50 1.50	
Truckage of 50 pipes	10.0	
Storage a/c		
For storage of 50 pipes brandy	30.0	
Commission a/c		
For commissions on sales of 50 pipes brandy @ 2½ pr Ct.	176.81	
Ebens Parsons & T. & Wm. Davis		
For net Amount of Sales of 50 pipes brandy pr. a/c rendered	6851.66	7071-47
Expence Dr. to Cash		
Paid postage of J. Pettingel's letter from Newburyport		.20

Boston Mass^tts 24^th July 1801

Invoice No. 39 ~~Merchandise~~ Dr. to Cash		
Paid ~~weighing~~ labor on Copper of Jany.		" 37
Cash — Dr. to Invoice No. 50		
ff. Rec.d for 2 Bars of Iron Wt. 1.0.14 a 34/		6.37
Merchandise Dr. to Cash		
ff. Paid Weighing Sugar		— 33
Cash — Dr. to Invoice No. 34		
Rec.d for 12 hoops Wt. 2 qrs. 3 lb. — a 52/ —		4.56
Sundry Accts. Drs. to John Roulstone		
For truckage as per his bill rendered Decr. 31. 1800		
Edward Rand		
Truckage of 6 hhds tobacco to ship Sarah —	1.50	
20 boxes Sugar to Cap. Haskell —	2.50	4.0
Expence		
Truckage of 23 hhds tobacco to Store —	5.75	
7 bbls of pork —	.46	
7 56 lb wights —	.50	
15 Do. —	.42	
16 hhds tobacco to Bordmans -	4.0	
2 pipes of Gin —	.50	
Joist & Lemons —	1.83	
8 pipes brandy —	2.0	
9 bbls sugar —	.54	
Adventure No. 3 undischarged -	.34	
Adventure No. 4 undischarged -	2.40	
Adventure No. 6 undischarged -	.93	19.67
Gorham Parsons		
Truckage of 37½ tons Iron from his store to Long wharf Nov. 11. 1800 —		25.0
Merchandise		
Truckage of Iron from Sigourneys.		5.0
		53.67

Boston Massachusetts 25th July 1801

Minturn & Bourne Dr. to Cash		
Paid Elihu Dotys order in favor of John Millar		
a Seaman on board Ship Uncle Toby for		
½ months wages due 23d Inst. —	12	0
27		
Invoice No. 50 — Dr. to Cash		
Paid labour weighing Iron —	2	50
Daniel Sargent Dr. to Invoice No. 50		
for 269 bars flat Iron Wt. 166.0.22		
211 Do. square — 134.0.12		
480 — — Cwt. 300.1.6 @ 33/ —	1651	67
payable in 90 days.		
28		
Cash — Dr. to James & Thomas Lamb		
Received of them in full for 2 Bundles of hoop Iron		
cwt — 1..3..24 — @ 52/ —	17	2
Adventure No. 7 Dr. to Profit & Loss		
For Amt. gained by Adventure —	42	82
Edmund Bartlett Dr. to Invoice No. 43		
For 60 bars of Spanish Iron Wt. 37.0.20 @ 34/6		
delivered June 8th & omitted to be charged &		
payable in 90 days from that date —	213	75
Sundry Accts. Drs. to Cash		
Expense		
Paid postage of T. Melville Junr. letter from Paris -		22
Minturn & Champlin		
Paid postage of their letter —		17

Boston Massachusetts 28 July 1801

Invoice No. 44 Dr. to Sundry Accts

Storage a/c

For storage of 9 bales of Cotton - 3.50

Commission a/c

For Commissions on Sales of Cotton 15.79

Joseph Howland

For Net Amt. Sales Cotton as
per a/c rendered — } 611.51 630.80

Cash Dr. to Invoice No. 35

For error in amount overcharged May 11th — 1.0

Invoice No. 19 Dr. to Sundry Accts

Cash

Paid advertising not before charged — .50

Storage a/c

For storage of 63 tons of Iron — 56.48

Commission a/c

For Commissions on Sales of Iron
at 2 pr Ct. per a/c — } 168.44

Gorham Parsons

For Net Amount Sales of Iron
as per a/c rendered — } 8204.26 8429=68

Cash Dr. to Invoice No. 19
recd. for 3 bars Wt 1.1.1 a 41/.
sold Clap. Gray &c. 4th April — 8.60

Boston Massachusetts 28 July 1801

Debenture Certificates Drs to Invoice No. 28		
For Amount of Drawback on Pepper sold E. Edes Junr. 19th Decr. 1800 – by mistake not then ~~charged~~ credited to the Invoice – which Certificates were paid over to Gorham Parsons 23d March last	239	55
Invoice No. 28 Dr. to Cash		
Paid advertising – omitted June 24	–	50
Expense Dr. to Cash		
Paid Clap, Gray & Co. bill for quills	–	75
29th		
John Pettingel Dr. to Cash		
For amount sent him by Anthony Davenport being the balance of our a/c	192	79
~~Recd. of Anthony Davenport to purchase for his account one hhd of Philadelphia loaf sugar at not more than 26 cents~~	~~192~~	~~79~~
William Porter Dr. to Cash		
Paid John Hopkins to balance a/c	2	70
Interest a/c Dr. to Cash		
Paid Discount on renewal of our note at Mass.tts Bank dated 27 Inst. $4000	22	0
Paid Discount on Do. at Branch bank dated 27 Inst $2000.	21	0

Paid the money to Cap. Toppan per order Aug. 25 1801

J.F.

Boston Massts 29th July 1801

Accepted Minturn & Champlin's draft presented by Perkins Nichols - payable in 30 days - Augt 28 - amount ——	425.	65
J.F. Cash — Dr to Thayer & Chapman Recd of them for balance acct ——	8.	46
30		
Cash Dr to Invoice No 34 recd for 1 bundle Iron hoops 1.0.0 a 52/	8.	66
Notes Payable Drs to Cash Paid our note to Marine Insurance Co dated 26 Decr 1800 - for premium on Advre No 6 by Ship Sarah ——	168.	0
~~Adventure No 6 Dr to~~ Cash Dr to Adventure No 6 Received of the Marine Insurance Company for a partial loss on Sugars shipped in the Sarah ——	607	90
J.F. Cash — Dr to Invoice No 50 Recd for 6 bars of Iron Wt 3.1.11 a 36/	20	7
Invoice No 50 — Dr to Cash Paid Weighing Iron ——	-	6
Invoice No 47 - Dr to Invoice No 48 For amount ~~of Error~~ credited Invoice No 47 by mistake on settlement —	383.	50

Boston Massts 31st July 1801

Robert Waterhouse Dr to Cash
Paid him on a/c ——— 500.0

Interest a/c Dr to Cash
Paid discount on our note renewed at the U.S. Branch bank dated July 30th 1801 for $1200. ——— 12.60

Edward Rand Dr to Cash
For amount of balance of Cash due from him - as per petty Memo book & his a/c on file settled this Day ——— 2841.74

J.F. Expence Dr to Cash
Paid for stamps the 6th Inst ——— 1.10
for sundry labor on sugar ——— .36 1.46

August 1st 1801

Expence Dr to Cash
Paid labor on flour ——— .13

3d

Storage a/c Dr to Cash
Paid Sylvanus Gray for storage of Coffee last Jany ——— 27.33

Boston Mass^tts 4^th August 1801

Cash D^r. to Invoice N^o. 50
rec^d. for 17 bars square Iron
wg^t— 10. 1. 0. @ 33/ — 56. 37
18 bars of flat — 10. 1. 9 @ 35/6 — 61. 11 | 117. 48

~~Cash D^r. to Invoice N^o. 50~~
~~Rec^d. 3/2 Bars Iron 2. 0. 18 @ 36/ 12. 20~~

~~Cash — D^r to Invoice N^o 50~~
J.F. ~~Rec^d for 1 bars square Iron flat — 2.. 11 — @ 36/ 3. 58~~
~~1/2 — D^o. square ~~flat~~ 3.. 14 — 33/ 4. 96~~
~~$. 8. 54~~

Cash D^r. to Invoice N^o. 50
Rec^d. for 3 bars of flat Iron wg^t. 2. 0. 18 @ 36/ 12. 20
J.F. for 1 D^o. — 0. 2. 11 @ 36/ 3. 58
for 2 D^o. Square — — 3. 14 @ 34/ 4. 96
12 3, 1. 50 — $ 20. 74

Joseph Pike D^r. to Cash
Paid his draft in favor of E. Staker
or bearer — to balance a/c — 139. 53

Invoice N^o 50 D^r to Cash
J.F. Paid Weighing Iron . . . 19

5^th

E. Parsons & T. & W. Davis D^r.
to Notes Receivable
For sundry notes rec^d. for brandy sold
on their Account — this day delivered
up as per mem^o. & T. Davis' receipt
on file — amount 3834. 24

Boston Mass^tts 5^th August 1801

Sundry Accts Drs to John Railstone				
Eben Parsons				
For truckage of 2 pipes brandy returned to his store } —		.50		
10 bbls of flour from Reynolds —		.60		
		1.10		
Gorham Parsons				
For truckage of 25 bbls of flour to his store last Jan^y }	1.50			
For his ⅓ part of truckage of flour from Stoddards to No. 28 — }	2.22			
error in truckage of Iron april 29. }	.33			
	—	4.5		
Expence				
For sundry truckage as per Mem^o filed with his bill — }		29.36		
Isaac Clark				
For truckage of Copper nails & bolts —		58		
Seth Russell & Sons				
For truckage of Copper bolts & sundry Iron		2.0		
Edw^d Edes Jun^r				
For his ½ truckage of Sugar bo^t at Auction in C^o } —		2.36	1894.6	
Andrew Swain & W^m Ross			12.	
For truckage of 2 pipes of wine from Russells wharf to Sch^r Caroline — }	.50			
2 bundles hoops to Kneppr. the above omitted July 10 — }	.25	.75		
James Hayes & T. Parsons				
For truckage of a Cable —		.50		
Adventure No. 3				
For truckage of Duck & Sheetings		2.65		43.35

Carried over

Boston Mass^{tts} 5th August 1801

Sundry Acc^{ts} D^{rs} to John Roulstone
Am^t brot over — 43.35.

Storage Acc^t
For Storage of brandy 16 pipes
& 3 Hhds of tobacco — } — 6.75

Notes Receivable
For his note dated 4th Ins^t
payable on demand } 26.53

Cash
For balance a/c — 32.2 — 65.30

$ 108.65

Edward Rand D^r to Cash
For am^t charged by him at sundry times
as paid for truckage – but in fact
not paid – as per mem^o annexed to John
Roulstones bills of truckage settled aug^t 4. — 39.7

Eben Parsons — D^r to Merchandise
for 2 barrels fine flour @ 12 $ — — — 24.0
— — — Dld Francis Lincoln —

Cash — D^r to Invoice N^o 50
Rec^d for 4 flat Bars Iron w^g 2-0-15 @ 36/ — 12.80

Expense D^r to Cash
35. Paid for Nails . . 25

Cash D^r to Storage a/c
Entered the 10th inst
For an ~~[illegible]~~ error July 3^d – being amount
of wharfage of flour of Inv. N^o 37. ch^d to Storage 5.18

Boston Massts. 6th August 1801

Cash Dr. to Sundry Accts

Notes Receiveable

recd. the balance of John Ingraham's

note dated Sept. 16. 1800 $ 261.20

Interest a/c

recd. for interest on the above note 12.80 — 274. 0

Eben Parsons — Dr. to Merchandise

for 20 Barrels fine flour — @ 11½ $ $ 230. 0

Entered 7th inst

E. Amory

Cash — Dr. to Merchandise

For 20 Barrels of prime pork @ 23½ 470. 0

Cash — Dr. Invoice No. 50 —

3 Bars Iron flat Wg. — 1 - 3 . 4 @ 36/ — 10.71

½ Bar Iron square — — — — 27 — 33/ — 1.33

$ 12. 4

Sundry Accts

Notes Receiveable Drs. to Merchandise

For B. M. Watson's note dated 25th July

endorsed by E. Tettyplace. for 6 Hhds of

Sugar sold them as per memo. book ~~(viz)~~ 388.58

2 Hhds — 8 . 0 . 25

10 . 0 . 8

18 . 1 . 5

1 . 3 . 23

16 . 1 . 10 @ 10¼ $ 167.47

4 Do. — 9 . 1 . 5

11 . 0 . 4

9 . 3 . 3

12 . 0 . 24

42 . 1 . 8

4 . 2 . 4

37 . 3 . 4 @ 9¼ $ 349.51

516.98

Not to be entered in Waste

2 . 0 . 20
2 . 1 . 12
4 . 2 . 4

167. 90
181. 61
349. 51
167. 47
516. 98

Debenture Certificates

For amt. of 2 Debenture bonds dated Augt. 5 } 128.40

1 for 64. 40 Due Augt. 20 }

1 for 64. 0 Due Novr. 6 } on the above sugar 516. 98

Boston Mass.tts 7th August 1807

Expence — Dr. to Cash
Paid Labour on floor — — 43

8th

299.66 belg. to E.E.P.

Cash Dr. to Debenture Certificates
Rec.d at Custom house for 2 debenture
bonds — 1 payable July 22.d — 217.10
1 Do. — Aug.t 5th. — 261.36 — 478.46

Seth Russell & Sons Drs. to Cash
Paid postage — 10
G. Swain & Wm. Ross Drs. to Cash
Paid postage — 20
30

10th

Notes Payable Drs. to Cash
Paid our note to Jn.o Parker dated
May — 674.98

Cash — Dr. to Cha. Sigourney
Rec.d of him in full for Iron — 180.89

Robert Bowne & J. McVickar
Drs. to Robert Bowne
For amt. of sundry postage ch.d Jn.o Bowne
& now transferred to their a/c — .85

Minturn & Champlin Drs.
to Minturn Champlin & Proud
For amt. of Cash p.d at sundry times per waste
for Minturn C. & P. — & now transferred to
said Minturn & Champlin — 5.52

Boston Mass^tts 10^th August 1801

Interest Acc^t D^r to J. & N. M^cVickar & C^o
For balance of Interest due them on
Settlement of their Account — 27.62

Schooner Falcon D^r to R^t Waterhouse
For amount of our a/c ag^t s^d Waterhouse
settled July 31^th — 1920.30

11

J.F. Expence — D^r to Cash
Paid for Stamps " " " " 1.80

Seth Russell & Sons D^rs to Sundry Acc^ts
W^m Ross
For amount of their draft on us dated
4^th Ins^t in favor of said Ross . endorsed to us
amount — $800.0

Andrew Swain
For am^t of their draft on us ~~dated 6^th Ins^t~~
dated the 6^th Ins^t in his favor
& endorsed to us - amount - 200.0 1000.0

Interest Acc^t D^r to Cash
Paid Discount on ~~—~~ renewal of our
note at Mass^tts Bank dated the
10^th Instant for $4000 . — 22.0

~~Cash D^r to Adventure N^o 5~~
~~For amount of Error overcharged Nov^r~~
~~1^st 1800 — $2667.67 instead of $2666.67 — 1.0~~

C Boston Mass^{tts} 11th August 1801

E. Parsons & T. & Wm Davis Drs to Cash
Paid them on acct of brandy sold
for them as per T. Davis' receipt —
to wit — by Check on M.B. 1500.0
by three debenture bonds
recd of J. & S. Welles for
brandy exported by them } ... 108.71 1608.71

12th

Wm Ross Dr to Sundry Accts
Cash
Paid Elnathan Jones amt of Sd Ross'
note to him dated May 21. - 363.25

A. Swain & Wm Ross
For balance of S. Russell & Sons
draft in Sd Ross' favor for $800.
after paying the above note
transferred to their a/c as per advice } - 436.75 800.0

Cash — Dr to Invoice No 50
18 Recd for 2 bars of Iron Wt 1.0.16 - 36/ 6 84

13

Notes Payable Drs to Cash
Paid our note to T. Davis Esq. dated
April 15 - payable in 4 months - amt 181.35

Cash Dr to Invoice No 34
For 7 bundles & 1 hoop Wt 7.0.0 @ 52/
Sold Mr Pease July 22d — 60 67

Entered Oct. 31. 1801

Boston Massts 13th Augt 1801

~~Timothy Pease Dr to Invoice No 34~~
~~For 5 Bundles Iron hoops — Wt 5-0-0 @ 52/~~ — 43.33
~~Payable in 40 Days~~

Andrew Swain Dr to Sundy Acts
Cash $
Paid Hunt & Seavers bill of sundries — 13.97
Paid Saml Harris Do — 51.69
Paid Nathl Glacis Do — 57.91
123.57

A. Swain & Wm Ross
For balance of S. Russell & Sons draft in favor of S. Swains for 200$ — after paying the above bills — transferred to their a/c — as per advice 76.43 | 200.0

Seth Russell & Sons Drs to Cash
Paid A. Gibson's bill for 5.0.0 cwt Spike rods — @ 46/ 38.33
Paid truckage of Do to Schr — .25 | 38.58

Harrison & Hall Drs to Adventure No 3
For 7 Bolts Russian Duck @ 18$
Old Thomas & Watts " "
payable in 60 days | 126.0

Cash — Dr to Invoice No 50
Recd for 15 Bars flat Iron 8"2"0 @ 36/ — 51 —

Invoice No 50 Dr to Cash
Paid weighing Iron — .8

Memorandum of Sundries not Entered in Waste

May 2

Dld of Invoice No. 27 2 Beds to Isaac Clark's order

6

Dld of Invoice No. 25. Duck on a/c of Mr E Parsons

7

Recd into Store from Capt Wm Peckham 6 Bales Cotton

Dld of Invoice No. 25. Duck to Mr E Parsons' order

Dld of Invoice No. 39. Copper on a/c of Mr E Parsons.

9

Dld of Invoice No. 39 Copper to Mr E Parsons' order

11

Expence Dr to Cash. Paid for Quills — $1-..

Weight of 51 Boxes of Sugar Purchased of Isaac Clark.

Dld of Invoice No. 27 1 Bed to Isaac Clark's order

13

Recd into Store of Invoice No. 34. 14 Bundles Hoops —

20

Dld of Invoice No. 25 Duck to Mr E Parsons' order

June 4

Dld of Invoice No. 35 Cordage on a/c of Mr E Parsons

10

Recd into Store of Invoice No. 50 Iron from T & W Davis

July 8

Dld of Invoice No. 50 Iron to Mr Thos Davis' order

22

Recd into Store of Adventure No. 3 Russia Duck & Sheetings

29

Accepted Minturn & Champlin's draft presented By Perkins Nickels Payble in 30 days Aug. 28. amt. $425.65

Aug. 13

Tim. Pease Dr to Invoice No. 34 Hoops — $43.33 —

Boston
April 16th 1801

David Trufant
of the Sch.r Adamant

Phelps & Rand
Merchants Boston

1 2 3 4 5 6 7

378,439
829,9.71
120.894.00

Mess.rs Sturges

Sturges

Tho. Sturges

Thos. Sturges

Charles

Corn.s Coolidge Esq.r

Boston

Coolidge

Sar

Lewis Coolidge

Jos. F. Francis

second

Seeking

Rotterdam

~~Boston~~

Boston

16th July

on

Rand

Edward Rand

Boston

Memorandum Book

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